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WICHITA RESIDENT AGGREGATE TAXATION

1991 TAX YEAR FOR 1992 BUDGET

ASSESSED VALUATION

	<u>MILL LEVY</u>	<u>REAL ESTATE</u>	<u>PERSONAL</u>	<u>STATE ASSESSED UTILITIES</u>	<u>TOTAL</u>
COUNTY	25.330	\$1,563,387,777	\$244,737,605	\$154,078,846	\$1,962,204,228
WSU	1.499	--	--	--	--
OTHER	23.831	--	--	--	--
USD 259	90.203	1,232,594,030	166,162,217	101,705,504	1,500,461,751
CITY	29.607	1,229,147,088	154,634,107	97,965,818	1,481,747,013
STATE	1.500	1,563,387,777	244,737,605	154,078,846	1,962,204,228
TOTAL	<u>146.640</u>	<u>\$5,588,516,672</u>	<u>\$810,271,534</u>	<u>\$507,829,014</u>	<u>\$6,906,617,220</u>

TAXES LEVIED

	<u>1991</u>	<u>1992</u>	<u>INCREASE</u>	<u>PERCENT INCREASE</u>
COUNTY	\$ 47,567,306	\$ 49,702,633	\$2,135,327	4.5%
WSU	2,776,599	2,941,344	164,745	5.9%
OTHER	44,790,707	46,761,289	1,970,582	4.4%
USD 259	110,678,543	135,346,151	24,667,608	22.3%
CITY	42,678,266	43,870,083	1,191,817	2.8%
STATE	2,868,374	2,943,306	74,932	2.6%
TOTAL	<u>\$203,792,489</u>	<u>\$231,862,173</u>	<u>\$28,069,684</u>	13.8%

FOOTNOTE:

- o The mill levy total above applies to citizens living within USD 259. The mill levy for those persons living within one of the other six school districts serving Wichita may differ.
- o The City's 1991 assessed valuation of \$1,481,747,013 (for the 1992 budget) represents growth of 2% above the 1990 assessed valuation of 1,452,865,067 (for the 1991 budget). The growth is attributed to annexation, new improvements and increased value of properties that are reappraised annually (approximately one-fourth).

CITY OF WICHITA 1992/93 ANNUAL BUDGET

CITY OF WICHITA

ANNUAL INCREASE IN ASSESSED VALUATION

(In Millions of Dollars)

<u>Tax Years</u>	<u>Assessed Value</u>	<u>Annual Percentage Change</u>
1971	549.6	+ 2.7%
1972	567.4	+ 3.2%
1973	593.7	+ 4.6%
1974	630.2	+ 6.1%
1975	683.9	+ 8.5%
1976	752.2	+10.0%
1977	829.8	+10.3%
1978	822.3	- .1%
1979	891.1	+ 8.4%
1980	Not comparable*	
1981	861.6	+ 8.0%
1982	921.8	+ 7.0%
1983	908.7	- 1.4%
1984	933.0	+ 2.7%
1985	980.2	+ 5.1%
1986	1,014.4	+ 3.5%
1987	1,029.6	+ 1.5%
1988	1,062.0	+ 3.1%
1989	1,424.6**	+ 3.4%
1990	1,452.9	+ 1.9%
1991	1,481.7	+ 2.0%

Notes:

* Motor vehicle property was excluded from the general tangible property tax base in 1980.

** The increase in assessed valuation is due to the statewide reappraisal and reclassification.

The 1991 Kansas Property Tax Lid Law

For a short time during the 1991 legislative session, it appeared as if Kansas would depart from two decades of property tax lid laws imposed upon local governments. The tax lid law enacted in 1990 had a sunset provision for its expiration on July 1, 1991, and the House of Representatives had failed to pass a new bill (HB 2347) on March 5 to extend and "tighten up" the lid law, by a vote of 69 to 54. But on the last day of the adjourned 1991 session, on Sunday, May 26, a new lid on property taxes was imposed by the legislature, as summarized in this article.

House Bill No. 2222, which takes effect upon publication in the statute book on July 1, 1991, contains three parts, relating to valuation increases, tax protests, and the property tax lid law. This report deals only with the tax lid law. The tax lid provisions of HB 2222 amend: (1) Supp. 79-5038, a part of the 1990 tax lid, to repeal the July 1, 1991 sunset provision and thus extend until July 1, 1993 the lid law found in K.S.A. 79-5021 to 79-5036, and (2) Supp. 79-5028 to exempt from the lid certain county levies for mental health purposes.

This report includes three sections, as follows:

- Section 1. Summary of the Tax Lid Law
- Section 2. Political Subdivision Rate Limits
- Section 3. "Home Ruling" the Tax Lid Law

Section 1 Summary of the Tax Lid Law

The tax lid act, as amended, imposes a tax lid limit (aggregate dollar amount) only upon cities, counties, townships, Washburn University and community colleges (not school districts)—see "Basic Tax Lid Provisions," below. Other taxing units and political subdivisions are subject to adjusted statutory levy rate limits—see "Section 2," below. The tax lid law expires July 1, 1993, thus affecting taxes levied in 1991 and 1992.

BASIC TAX LID PROVISIONS

The tax lid law limits the total amount of property taxes a local unit may levy, in the aggregate *for all purposes and funds not legally exempt*, to the same dollar amount of taxes levied in the base year of either 1988 or 1989, with provisions for increased taxes for purposes under the lid only from increased valuations resulting from (a) new improvements on real estate, (b) added personal property, and (c) additions in territory, such as by city annexation. As in the past, it is a 100% tax lid, with no growth in taxes permitted for purposes *under the lid*. However, increased property taxes in excess of the lid are authorized (a) by approval of the state board of tax appeals, (b) by approval of the voters, or (c) by home rule option, as later explained.

STATUTORY EXEMPTIONS

Only property taxes levied for the following purposes

are exempt from the statutory tax lid amount (K.S.A. 1990 Supp. 79-5028, as amended by 1991 House Bill No. 2222):

(a) **Debt Service.** "Principal and interest upon state infrastructure loans, bonds, temporary notes, no-fund warrants and payments made to a public building commission." (Under 1991 HB 2493, water pollution control revolving fund loans are considered to be bonds exempt from the lid).

(b) **Liability.** "...judgments, settlements and expenses for protection against liability to the extent such expenses are authorized by article 61 of chapter 75 of the Kansas Statutes Annotated." (This covers the tort claims act and statutory provisions as to federal civil rights liability).

(c) **Employee Benefits.** "...employer contributions for social security, workers compensation, unemployment insurance, health care costs, employee benefit plans, and employee retirement and pensions programs."

(d) **District Courts; Juveniles.** "...expenses incurred by counties for district court operations..." and "...for the detention of juveniles."

(e) **Out-District Tuition.** "...expenses incurred by counties for payment of out-district tuition to community colleges pursuant to K.S.A. 71-301."

(f) **Mental Health.** County levies for mental health purposes under K.S.A. 19-4004, 19-4011, 65-212 and 65-215.

(g) **Motor Vehicle Taxes Replacement.** The aggregate lid total may be increased to replace any estimated revenue decrease in special motor vehicle property tax receipts below the amount received in 1990.

(h) **Community Colleges.** The aggregate lid on community colleges may be adjusted to increase the amount in proportion to enrollment increases above the 1989-1990 school year (Supp. 79-5024).

(i) **County Homes for the Aged; Hospitals.** In addition to the above exemptions specified in the tax lid law, K.S.A. Supp. 19-2122 permits certain counties to levy one mill outside any aggregate tax levy limit for homes for the aged. K.S.A. Supp. 79-1947b places voter-approved county levies for homes for the aged outside the lid. K.S.A. Supp. 19-4606 exempts certain voter-approved county hospital levies.

PREVIOUS EXEMPTIONS; HOME RULE

Only the above statutory exemptions will apply to 1991 tax levies. Fifty different statutes were amended or repealed in 1990 to eliminate lid exemptions, some of which were created by the 1990 tax lid law. Further, all existing city home rule charter ordinances and county home rule resolutions relating to tax lids were invalidated in 1990, *unless they apply directly to the 1990-1991 tax lid law* (not prior laws). Local units under the lid may use a home rule option to either exempt themselves from the tax lid law or to modify its provisions. See "Increasing Taxes Subject to the Tax Lid," below, and Section 3.

BASE YEAR; AMOUNT

Each local unit subject to the tax lid has a tax lid base—an amount which controls the total taxes that may be levied in 1991 under the lid. This is the amount of taxes levied in (not for) the “base year” of either 1988 or 1989, as designated by the local unit as its base year. Selection of the “best base” year may require an analysis of both years to select the year providing the most discretion as to 1991 taxes. For either base year, the growth of taxes from new improvements and added personal property is based upon growth since the 1989 assessments (as of November 1, 1989), not since January 1, 1988 assessments.

INCREASING TAXES SUBJECT TO THE TAX LID

As previously noted, the tax lid law provides methods by which a city, county or other unit may increase its taxes under the lid. These are explained below. They are in two forms: (a) automatic increases or (b) local action increases.

(a) Automatic Increases

(1) **Increases from new improvements and added personal property.** If the assessed valuation of a local unit, for example, is 2% higher as of January 1, 1991 than it was for 1989, and this increase resulted from new improvements on real estate and/or added personal property, the maximum amount of taxes that may be levied under the lid may be increased by 2%.

(2) **Increases from territory changes.** If territory is added to a taxing unit, the proportional increase in valuation raises the property tax lid amount. For example, if a city annexes territory which has a valuation equivalent to 0.5% of the city's valuation prior to the annexation, its tax lid authority is increased by 0.5%.

(b) Increases By Local Action

(1) **Board of Tax Appeals.** Under K.S.A. 79-5030, a taxing unit may apply to the State Board of Tax Appeals for authority to increase its taxes under the lid. The board must find that there is an “extreme emergency need.” The procedure involves three legal publications, with the possibility of a voter petition for a referendum on the board-approved increase. *Similar authority in the past has rarely been used.*

(2) **Voter approval.** Under K.S.A. 79-5029, a referendum of the voters may be held to increase the tax lid amount, but these referenda may only be held on the first Tuesday in June, at a general election held in April or November or at any primary election. *This procedure has also rarely been used in the past, probably because of the home rule option flexibility explained below.*

(3) **Home rule option.** A local unit may use what is called a home rule option to either exempt itself from the tax lid law or to modify its provisions, under K.S.A. Supp. 79-5036. The complete exemption approach is similar in its effect to many prior-adopted city charter ordinances and county charter resolutions, whereby local governing bodies elected not to be governed by the previous property tax lid law. A modification approach might include increasing the tax lid by a specific amount or exempting taxes levied for a certain purpose.

In the case of cities, the constitutional home rule provision (section 5 of article 12 of the Kansas Constitution) is to be used. This requires a 2/3 vote of the governing body, two legal publications and a 60-day delay period within which a petition for a referendum may be filed by a number equal to 10% of those voting at the last city election.

In the case of counties and other units, the adoption

procedure provided within K.S.A. 19-101b is to be followed. This statute provides for a unanimous vote of the county governing body (a 2/3 vote in counties with five commissioners) and two legal publications, with a referendum required if, within 60 days, a petition signed by not less than 2% of the electors voting at the last election, or 100 electors, whichever is greater, is filed requesting a referendum.

MOTOR VEHICLE TAX REPLACEMENT

Some local units which do not “charter” the tax lid law will want to analyze the local fiscal impact of the vehicle tax replacement exemption found in K.S.A. Supp. 79-5028, as “reenacted” by 1991 H.B. 2222. The applicable provision reads as follows:

“Amounts produced from any taxes levied for purposes specified in this section shall not be used in computing any aggregate limitation under the provisions of this act. In addition, amounts needed to be produced from the levy of taxes by a taxing subdivision to replace the difference between the amount of revenue estimated to be received by such taxing subdivision pursuant to K.S.A. 79-5101 *et seq.*, and amendments thereto, in 1990, and the amount of such revenue estimated to be received by such taxing subdivision in each year thereafter, shall not be used in computing any aggregate limitation under the provisions of this act. On or before June 1 of each year, information necessary to make such computation shall be provided to each taxing subdivision by the appropriate county treasurer.”

In simple terms, this means that if a local unit received \$10,000 from vehicle taxes in 1990 and expects to receive only \$9,500 in 1992, it may increase its taxes by \$500 above the lid limit.

By administrative regulation, the Kansas Department of Revenue has accelerated the depreciation rate applicable to motor vehicles subject to the “tax and tags” law, in an effort to ease the purported inequity caused by staggered registration of vehicles according to the first letter of registrant's surnames. Based on statewide projections, at least one county clerk has estimated that 1991 and 1992 motor vehicle tax receipts will be 7.5% less than in 1990. Vehicle tax receipts, of course, depend upon both changes in valuation (varying with new car purchases, as well as the new depreciation schedule) and changes in the average countywide property tax rate.

EMPLOYEE BENEFITS EXEMPTION

For many local units, the exemption of various employee benefits is the most significant exemption in the current tax lid law. While the creation of a separate employee benefits fund and the levy of a special tax thereon is not essential for an exemption (since it is the purpose and not the fund that is exempt), it is increasingly common to create and use employee benefits funds. For 1991 purposes, there were 92 counties and 282 cities which levied an employee benefits tax. Research bulletins on this subject are available from the League of Kansas Municipalities. Existing ordinances and resolutions creating such a fund should be examined to make certain that health care costs (first exempted from the tax lid in 1990) is a purpose funded by an employee benefits tax levy.

BASE YEAR EXEMPTIONS

It should be noted that taxes levied in the base year for previously exempt purposes, although not exempt in 1991, constitute a part of the tax lid base (with the apparent exception of county levies for mental health purposes). For example, if the base year selected is 1989, and \$10,000 in taxes was levied for noxious weeds and \$10,000 for

economic development in 1989, this \$20,000 total constitutes a part of the tax lid base, even though those moneys were from levies which were lid-exempt in the base year. Governing bodies have discretion to allocate the total tax lid base amount for various purposes. For example, a governing body could reduce the tax levy for noxious weeds and economic development by \$5,000 each, and apply this \$10,000 total to some other purpose within its 1992 budget. In other words, tax lid authority is "earned" by previous lid-exempt taxes but the future allocation of those dollars is a governing body determination.

LEVY RATE LIMITATIONS

Few state laws impose tax levy rate limits on city tax funds. These are more commonly imposed upon counties and townships. Under K.S.A. Supp. 79-5022, statutory fund mill levy rates are suspended. *This is true for all fund levy rates of cities and counties*, not just for those under the lid (with the apparent exception of county levies for mental health purposes). It is the aggregate total taxes that is controlled. While statutory levy rate limits are suspended, increased taxes levied for one fund may necessitate a decrease in taxes levied for other purposes in order to meet the total lid controlled amount. The tax lid controls total taxes, not individual tax funds.

PURPOSES VS. FUNDS

The tax lid law exempts *purposes* and not tax funds, with a few exceptions. The statutory exemptions apply to taxes levied "for the payment of..." one thing or another. K.S.A. Supp. 79-5026 provides that "Amounts produced from any taxes levied for purposes..." that are exempt shall not be used in computing compliance with the lid total. Thus, a separate tax fund is not essential to obtaining a lid exemption, although it is common practice for cities and counties to have separate tax funds for authorized exemptions from the lid.

Section 2

Political Subdivision Rate Limits

Subsection (c) of K.S.A. Supp. 79-5022, a part of the tax lid law suspending statutory tax levy rates, provides:

"In 1990, and each year thereafter, the fund levy limits shall be increased by multiplying the dollar amount produced by the levy limit for 1988 by the quotient determined by dividing the assessed tangible valuation amount of the current year by the assessed valuation amount for 1989. The provisions of this subsection shall not be applicable to any city, county, township, municipal university or community college."

For clearly independent taxing units not under the tax lid provisions, such as cemetery and fire districts holding public budget hearings and certifying their taxes directly to the county clerk, the effect of this requirement is to neutralize the impact of 1989 property reappraisal figures. This is done by first determining the amount of dollars that legally could have been levied in 1988. This dollar amount is then adjusted by the percentage increase of the current year's valuation over the 1989 valuation. Thus, if a special district could have legally levied \$2,000 in 1988, and its valuation increased by 5% between 1989 and 1991, it may levy a maximum of \$2,100 in 1991 for 1992 purposes. No provision is made for decreases in valuation. If a unit could have levied \$2,000 in 1988, it may levy \$2,000 in 1991 even though its 1990 valuation decreased.

Tax levies of city-only recreation commissions holding

their own budget hearings are not included in city tax lid amounts. These tax levies are, however, subject to the above adjustment requirement if the tax levy rate is fixed by statute. Under its home rule authority, the city governing body may establish maximum commission levy rates. If this has been done since 1988, the city-determined rate may be levied by the commission and this rate is not adjusted for valuation changes. The locally determined maximum rate may be applied to the 1991 valuation.

In the case of a city library board (except Hutchinson, Salina and Topeka), library taxes should also be excluded from city tax lid calculations, consistent with past practices and the state-prepared budget forms (although some city governing bodies may have legal powers to adjust library board requests). The same procedure should be followed as for city recreation commissions. Where cities have fixed the maximum library board levy rate by charter ordinance, that locally determined rate may be levied without adjustment in accordance with valuation changes.

Political subdivisions may modify the tax lid law by following the county home rule procedures. See K.S.A. Supp. 79-5036.

Section 3

"Home Ruling" the Tax Lid Law

K.S.A. Supp. 79-5036 specifically authorizes the governing body of any city, county or other taxing subdivision to exempt itself from the tax lid law or to modify the provisions thereof. In order to utilize this statutory exemption from the lid law, the *procedural requirements* that apply when adopting home rule charter ordinances or resolutions are to be followed. See "Home Rule Option, above.

In addition to this *statutory authorization* for modifying the new tax lid law, legal counsel for the League of Kansas Municipalities is of the opinion that a constitutionally-based charter ordinance may also be used. In other words, a city could elect not to be governed by some or all of the tax lid act by *exercise of its constitutional home rule authority*, rather than by acting under the statutory authority of K.S.A. Supp. 79-5036. This legal opinion recognizes that the tax lid provisions in K.S.A. 79-5021 to K.S.A. 79-5036, as amended in 1990 and then in 1991, may apply uniformly to all cities. However, some of the sections of the 1990 tax lid law were included in an *enactment* of the legislature (HB 2700), which contained 61 sections, some of which were clearly not uniformly applicable to all cities. Therefore, all or any part of this legislative *enactment* (i.e. HB 2700) may be "chartered."

As a result, the League of Kansas Municipalities is of the opinion that action by cities to modify the tax lid may be taken by a constitutionally-based home rule charter ordinance. However, since there has been no court decision or opinion of the attorney general on this issue, it is suggested that if a city cites home rule authority in its tax lid ordinance, (1) the ordinance be passed as a charter ordinance, and (2) that it also cite the legal authority to modify the lid law under K.S.A. Supp. 79-5036.

The same rationale for home rule modification of the tax lid law under the Kansas Constitution (section 5 of article 12), appears to also apply to counties, under their statutory home rule powers (K.S.A. 19-101b).

For further information on "chartering" the tax lid law, see League Research/Information Bulletin No. 557.

THE CASH-BASIS LAW AND THE BUDGET LAW

Article 11.—CASH-BASIS LAW

10-1101. Definitions. The following words, terms and phrases, when used in this act, shall, for the purpose of this act, have the meanings respectively ascribed to them in this section, except in those instances where the context clearly indicates a different meaning:

(a) "Municipality" shall be construed and held to mean county, township, city, municipal university, school district, community junior college, drainage district, and any other similar political subdivision or taxing district of the state.

(b) The words "governing body" shall be construed and held to mean board of county commissioners of any county, township board of any township, mayor and councilmen or board of commissioners of any city, board of education of any school district, board of trustees of any community junior college, board of regents of any municipal university, board of directors of any drainage district, board of park commissioners of any city, and any other governing body or board of a municipality having authority under the laws of this state to create indebtedness against the municipality.

(c) The word "person" shall be construed and held to mean persons, partnerships, associations and corporations.

(d) The word "claim" shall be construed and held to mean any claim arising on contract express or implied, or a claim determined by final judgment, but shall not include claims arising from alleged tort or negligence on the part of the municipality.

History: L. 1933, ch. 319, § 1; L. 1972, ch. 40, § 1; July 1.

10-1102. Cash basis for municipalities. All municipalities are required to pay or refinance their valid indebtedness as in this act provided, in the manner and at the times herein set forth, and to contract no indebtedness after May 1, 1933, except as herein provided. It is hereby declared that the purpose of this act is to provide for the funding and payment of all legal debts and obligations except present bonded indebtedness of all municipalities and for the future conduct of the financial affairs of such municipality upon a cash basis.

History: L. 1933, ch. 319, § 2; March 31.

10-1112. Issuance of warrants and other evidences of indebtedness unlawful. Unless otherwise provided in this act, it shall be unlawful after May 1, 1933, for the governing body of any municipality to create any indebtedness in excess of the amount of funds actually on hand in the treasury of such municipality at the time for such purpose, or to authorize the issuance of any order, warrant, or check, or other evidence of such indebtedness of such municipality in excess of the funds actually on hand in the treasury of such municipality at the time for such purpose.

History: L. 1933, ch. 319, § 12; March 31.

10-1113. Creating indebtedness in excess of funds unlawful; exceptions. Unless otherwise provided in this act, it shall be unlawful after May 1, 1933, for any member of any governing body of any municipality to knowingly vote for or in any manner aid or promote the passage or adoption of any order, motion, ordinance, resolution, legislation or other act of said governing body, creating an indebtedness in excess of the amount of funds actually on hand in the treasury of such municipality at the time for such purpose, or to knowingly vote for the drawing of any order, warrant or check, or other evidence of such indebtedness on the treasury of said municipality, in payment of any such indebtedness, in excess of the amount of funds actually on hand in the treasury at the time for such purpose. School districts and community junior colleges, may, however, issue cancelable purchase orders for school supplies and equipment, school buses, books purchased in conjunction with textbook rental programs and data processing equipment in advance of the budget year during which moneys will become available to pay for such purposes, but contracts for the purchase of such school supplies and equipment, books, buses and data processing equipment cannot be entered into except during the budget year in which moneys will become available for such purchases and risk of loss and title thereto shall not pass to the school district or community junior college prior to entering into such contracts. Issuance of such a cancelable purchase order shall not constitute an indebtedness within the meaning of K.S.A. 79-2935.

History: L. 1933, ch. 319, § 13; L. 1969, ch. 67, § 1; L. 1970, ch. 66, § 1; L. 1972, ch.

THE CASH-BASIS LAW AND THE BUDGET LAW

10-1114. Clerks not to issue or sign orders. Unless otherwise provided in this act, it shall be unlawful after May 1, 1933, for the clerk or secretary of any governing body of any municipality to knowingly issue, attest, sign or countersign any order, warrant, check or other evidence of indebtedness, on the treasury of the municipality, in payment of any indebtedness of such municipality created by the governing body of such municipality in excess of the amount of funds actually on hand in the treasury of such municipality at the time for such purpose.

History: L. 1933, ch. 319, § 14; March 31.

10-1115. Treasurers not to pay orders. Unless otherwise provided in this act, it shall be unlawful after May 1, 1933, for the treasurer of any municipality to knowingly pay any order, warrant, check or other evidence of indebtedness out of the treasury of such municipality in excess of the amount of funds actually on hand in the treasury at the time for such purpose.

History: L. 1933, ch. 319, § 15; March 31.

Cross References to Related Sections:

County warrants, payment and redemption, see 19-509.

CASE ANNOTATIONS

1. Inapplicable to warrants issued under 19-1503, 19-1504 and 19-1505. State, *ex rel.* v. Republic County Comm'rs, 148 K. 376, 378, 381, 82 P.2d 84.

2. Purpose of act discussed; applies to statutory claims. Shouse v. Cherokee County Comm'rs, 151 K. 458, 461, 462, 99 P.2d 779. Affirmed: 152 K. 41, 102 P.2d 1043.

10-1116. Limits of indebtedness may be exceeded, when; creating indebtedness in violation of act unlawful. (a) The limits of indebtedness prescribed under the provisions of article 11 of chapter 10 of Kansas Statutes Annotated may be exceeded when: (1) Payment has been authorized by a vote of the electors of the municipality; or (2) provision has been made for payment by the issuance of bonds as provided by law; (3) provision has been made for payment by the issuance of no-fund warrants authorized by law and in the manner, and limited in amount as prescribed by law; or (4) provision has been made for a revolving fund for the operation of any municipal airport financed and sustained partially or wholly by fees, rentals, proceeds from the sale of mer-

chandise or charges for rendering services, received from the users of such airport.

(b) Notwithstanding any other limits of indebtedness prescribed under the provisions of article 11 of chapter 10 of Kansas Statutes Annotated, the following funds shall have as a limit of indebtedness an amount equal to one hundred percent (100%) of the accrued revenue of the current fiscal year plus any balances carried forward, cash reserves, intergovernmental grants, and sums advanced to qualify for intergovernmental grants: (1) special recreation facilities reserve funds set up by any board of park commissioners or any municipality for a revolving fund for the repair, replacement, or addition to recreational facilities; (2) enterprise funds set up in any municipality to account for the financing of self-supporting activities of governmental units which render services on a user charge basis to the general public such as municipal utilities engaged in the provision of water, electricity and natural gas and sanitary sewer systems which are financed by user charges; or (3) intragovernmental service funds or working capital funds established in any municipality to finance and account for services and commodities furnished by a designated agency of a governmental unit to other departments of the same governmental unit such as funds established for central garages and motor pools, central printing and duplicating services and central purchasing and stores departments.

The board of education of any school district, the board of regents of any municipal university or the board of trustees of any community junior college may enter into contracts for teachers and other necessary employees, and continuing operating expenses in excess of the amount of funds actually on hand for that purpose: *Provided*, The limit of indebtedness provided by this section shall never exceed one hundred percent (100%) of the amount actually expended for school purposes for the last preceding fiscal year during which school was conducted.

It shall be unlawful for any member of the governing body of any municipality, as defined in K.S.A. 10-1101, to knowingly vote for or in any manner aid or promote the entering into of any contract or the creation of any other indebtedness in violation of the provisions of this section.

History: L. 1933, ch. 319, § 16; L. 1941, ch. 98, § 1; L. 1945, ch. 92, § 1; L. 1959, ch. 62, § 2; L. 1963, ch. 68, § 1; L. 1974, ch. 47,

THE CASH-BASIS LAW AND THE BUDGET LAW

10-1116a. Exemptions from cash basis law; municipally owned utilities may issue no-fund warrants, when. The provisions of this act shall not apply to expenditures in excess of current revenues made for municipally owned and operated utilities out of the fund of such utilities caused by, or resulting from the meeting of, extraordinary emergencies. In such cases expenditures in excess of current revenues may be made by declaring an extraordinary emergency by resolution adopted by the governing body and such resolution shall be published at least once in a newspaper of general circulation in such city. Thereupon, said governing body may issue interest bearing no-fund warrants on such utility fund in an amount, including outstanding previously issued no-fund warrants, not to exceed twenty-five percent (25%) of the revenues from sales of service of such utility for the preceding year. Such warrants shall be redeemed within three (3) years from date of issuance and shall bear interest at a rate of not to exceed the maximum rate of interest prescribed by K.S.A. 10-1009.

History: L. 1941, ch. 98, § 2; L. 1970, ch. 64, § 7; March 21.

Research and Practice Aids:

Municipal Corporations—904(1).

C.J.S. Municipal Corporations § 1900.

10-1116b. Lease or installment-purchase agreements; agreements for electric interconnection or transmission facilities; when allowed under cash-basis law. Nothing in the provisions of K.S.A. 10-1101 *et seq.* shall prohibit a municipality from entering into (1) an agreement to pay for electric interconnection or transmission facilities or services, (2) a lease agreement, with or without an option to buy, or (3) an installment-purchase agreement, if any of such agreements specifically state that the municipality is obligated only to pay periodic payments or monthly installments under the agreement as may lawfully be made from (a) funds budgeted and appropriated for that purpose during such municipality's current budget year or (b) funds made available from any lawfully operated revenue producing source.

History: L. 1980, ch. 51, § 1; April 12.

10-1117. Clerk or secretary; record of moneys; contracts and indebtedness of municipality; records of orders, warrant checks; exhibition of records upon request; notice. The clerk or secretary of every municipality shall keep a record of the amount of money in the treasury and each particular fund and shall keep a record of all indebtedness and contracts creating a liability against the municipality. In such records there shall be shown the date of the making of the contract or the creation of the debt, the amount of the contract or debt, the time payable, and the particular fund from which payment is to be made. Such clerk or secretary shall also keep a record of each order, warrant check or check, drawn on the treasury and paid, giving the date of payment. Such clerk or secretary shall, upon the request of any person, exhibit such records to such person and any person contracting with the municipality shall be chargeable with knowledge of what such records contain.

History: L. 1933, ch. 319, § 17; L. 1973, ch. 54, § 1; L. 1974, ch. 48, § 1; July 1.

Law Review and Bar Journal References:

Budget law provisions discussed, Fred E. Gulick, 14 J.B.A.K. 100, 103 (1945).

CASE ANNOTATIONS

1. Purpose of act discussed; applies to statutory claims. *Shouse v. Cherokee County Comm'rs*, 151 K. 458, 461, 462, 99 P.2d 779. Affirmed: 152 K. 41, 102 P.2d 1043.

10-1118. Treasurer; record of moneys on hand and in each fund; exhibition of record or statement in writing. The treasurer of every municipality shall keep a record of the amount of money on hand in the treasury, which record shall show at all times the amount of money in each particular fund. Such treasurer shall, upon the request of any person, exhibit such record to such person or give such person a statement in writing, showing the balances on hand in each of the funds of the municipality.

History: L. 1933, ch. 319, § 18; L. 1973, ch. 54, § 2; July 1.

10-1119. Void contracts and orders. Any contract entered into between the governing body of any municipality and any person, which violates the provisions of this act, shall be void, and any order, warrant, check or other evidence of indebtedness drawn on the treasurer of any municipality in violation of the provisions of this act shall be void.

History: L. 1933, ch. 319, § 19; March 31.

THE CASH-BASIS LAW AND THE BUDGET LAW

10-1120. Excess tax levying not basis of protest. The levying of a tax by any municipality which raises more money than is used or needed for the tax year shall not be the basis of a protest by any taxpayer and all such protests shall be of no force or effect.

History: L. 1933, ch. 319, § 19a; March 31.

10-1121. Penalties for violations. Any member of any governing body of any municipality or any clerk or secretary or treasurer of any governing body of any such municipality who shall knowingly violate any of the provisions of this act shall be guilty of malfeasance in office and shall, by such violation, be subject to be removed from office and in addition any member of such governing body or clerk or secretary or treasurer of such municipality who shall violate any of the provisions of this act, or neglect or refuse to perform any duty herein imposed, shall be deemed guilty of a misdemeanor, and upon conviction thereof in a court of competent jurisdiction shall be subject to a fine of not less than \$10 nor more than \$1,000.

History: L. 1933, ch. 319, § 20; March 31.

THE BUDGET LAW

79-1973. Temporary suspension of statutory fund and aggregate levy limitations on taxing subdivisions. (a) In 1983, all existing statutory fund and aggregate levy limitations on taxing subdivisions are suspended. In such year, any taxing subdivision is authorized either to levy taxes upon tangible property which produces an amount not in excess of the amount which was authorized to be levied by such taxing subdivision in the next preceding year or levy taxes upon tangible property at a rate not exceeding the existing statutory fund or aggregate levy limitation. The tax levy required to produce the amount allowed by the provisions of this subsection shall be the levy limit for 1986, 1987 and 1988 unless such tax levy is less than the existing statutory fund or aggregate levy limitation, in which case such statutory fund or aggregate levy limitation shall apply.

(b) As used in this section, "taxing subdivision" means every taxing district in the state other than the state.

(c) Nothing in this act shall apply to the limitations on aggregate tax levies imposed by the provisions of K.S.A. 79-5001 to 79-5016, inclusive, and amendments thereto.

History: L. 1983, ch. 212, § 1, 1986

79-2925. Budgets of taxing bodies; application of act; exceptions; definitions. (a) This act shall apply to all taxing subdivisions or municipalities of the state, except: (1) Townships in counties having the county road unit system which have an annual expenditure of less than two hundred dollars;

(2) any money received by such taxing subdivision or municipality as a gift or bequest;

(3) any revolving fund set up for the operation of a municipal airport. Any city, board of park commissioners, or other agency designated and authorized to operate a municipal airport is hereby authorized to set up a revolving fund for use as an operating fund, either out of the budget or out of the receipts from the operation of such airport, in an amount as may be reasonable and necessary as an operating fund for the efficient and business-like operation of such airport. The financial transactions of said airport shall be audited in accordance with the minimum standard audit program prescribed by the director of accounts and reports as other municipal funds. Profits arising from the operation of the airport after the payment of all necessary operating expenses and the establishment of the revolving fund shall be applied to reduce the tax levy for the budgeted fund under which the operation of such airport is financed;

(4) any special recreation facilities reserve set up by the board of park commissioners in any city for the repair, replacement, or addition to the recreation facilities of such city. The financial transactions of said recreation facilities shall be audited in accordance with the minimum standard audit program prescribed by the director of accounts and reports as other municipal funds. Profits arising from the coliseum events fund and the coliseum concessions, after the payment of all necessary expenses, and the establishment and maintenance of such special recreation facilities reserve shall be applied to reduce the tax levy for the budget fund under which the operation of such recreation facilities is financed; and

(5) any special recreation facilities fund set up by the board of county commissioners for the operation of a county coliseum. The financial transactions of the special recreation facilities fund shall be audited in accordance with the minimum standard audit program prescribed by the director of accounts and reports as other municipal funds. Moneys derived from the operation of a county coliseum and deposited in the special recreation facilities fund shall be applied to reduce the tax levy for the budget fund under which the operation of such county coliseum is financed.

THE CASH-BASIS LAW AND THE BUDGET LAW

(b) Whenever the term "fund" is used in this act it is intended to have reference to those funds which are authorized by statute to be established. "Fund" is not intended to mean the individual budgeted items of a fund, but is intended to have reference to the total of such individual items.

(c) Whenever the term "director" is used in this act it shall mean the state director of property valuation.

History: L. 1933, ch. 316, § 1; L. 1933, ch. 121, § 1 (Special Session); L. 1941, ch. 377, § 1; L. 1945, ch. 92, § 2; L. 1959, ch. 62, § 3; L. 1969, ch. 446, § 1; L. 1971, ch. 185, § 19; L. 1975, ch. 498, § 1; L. 1980, ch. 89, § 4; July 1.

79-2926. Budget forms prescribed; furnished by director of accounts and reports; duties of certain officers. The director of accounts and reports shall prepare and prescribe forms for the annual budgets of all taxing subdivisions or municipalities of the state. Such forms shall show the information required by this act and by K.S.A. 1973 Supp. 79-4401 *et seq.* [*], necessary and proper to fully disclose complete information as to the financial condition of such taxing subdivision or municipality, and the receipts and expenditures thereof, both past and anticipated. All such budget and tax levy forms shall be printed by the director of printing and in such quantity as required by the director. The director shall deliver the forms for all school districts to the clerk of the board of education of each school district. The forms for all other taxing subdivisions or municipalities of the state shall be delivered by the director to the county clerk of each county, who shall immediately deliver the same to the presiding officer of the governing body of the said respective taxing subdivisions or municipalities within the county. Whenever in article 29 of chapter 79 of Kansas Statutes Annotated the words state auditor or auditor of state, or words of like effect, occur, the same shall mean director of accounts and reports.

History: L. 1933, ch. 316, § 2; L. 1933, ch. 121, § 2 (Special Session); L. 1941, ch. 377, § 2; L. 1969, ch. 310, § 60; L. 1970, ch. 386, § 1; L. 1971, ch. 185, § 20; L. 1974, ch. 364, § 29; Jan. 13, 1975.

79-2927. Itemized budget; parallel columns showing corresponding items and revenue;

non-appropriated balances; balanced budget required. The governing body of each taxing subdivision or municipality shall meet not later than the first day of August of each year, and shall prepare in writing on forms furnished by the director of accounts and reports a budget itemized and classified by funds and showing amounts to be raised by taxation and from other sources for the ensuing budget year. The budget shall show in parallel columns all amounts and items to be expended for the ensuing budget year and the amounts appropriated for corresponding or other items during the current budget year and amounts expended for corresponding or other items during the preceding budget year. The budget for each fund shall not include any item for sundry or miscellaneous purposes in excess of 10% of the total. Except for school districts, municipal universities and community colleges, the budget for each fund may include a non-appropriated balance of not to exceed 5% of the total of each fund.

The budget shall show in parallel columns the amount of revenue actually received from taxation and from other sources, with the amount from each source separately stated for the preceding budget year and the amount actually received and estimated to be received from taxation and from sources other than direct taxation with the amount for each source separately stated for the current budget year and also the amount estimated to be received during the ensuing budget year, with the amount estimated to be received from each source separately stated. The budget of expenditures for each fund shall balance with the budget of revenues for such fund and that portion of the budget of revenues to be derived from ad valorem property taxation shall not exceed the amount of tax which can be raised by any fund limit or aggregate limit placed upon such fund.

History: L. 1933, ch. 316, § 3; L. 1941, ch. 377, § 3; L. 1970, ch. 387, § 1; L. 1989, ch. 295, § 1; July 1.

THE CASE-BASIS LAW AND THE BUDGET LAW

79-2929. Proposed budget; amendments; public hearing; notice, publication and contents. Prior to the filing of the adopted budget with the county clerk, the governing body of each taxing or political subdivision or municipality shall meet for the purpose of answering and hearing objections of taxpayers relating to the proposed budget and for the purpose of considering amendments to such proposed budget. The governing body shall give at least 10 days' notice of the time and place of the meeting by publication in a weekly or daily newspaper of the county having a general circulation therein. Such notice shall include the proposed budget and shall set out all essential items in the budget except such groupings as designated by the director of accounts and reports on a special publication form prescribed by the director of accounts and reports and furnished with the regular budget form. The notice of a governing body of any taxing subdivision or municipality having an annual expenditure of \$500 or less shall specify the time and place of the meeting required by this section but shall not be required to include the proposed budget of such taxing subdivision or municipality.

History: L. 1933, ch. 316, § 5; L. 1941, ch. 377, § 4; L. 1970, ch. 387, § 2; L. 1978, ch. 402, § 1; L. 1981, ch. 173, § 79; July 1.

79-2930. Submission of adopted budgets and additional information pertaining thereto to county clerk; duties of county clerk; limitation on taxes levied, exception. (a) Two copies of the budget certificate giving the amount of ad valorem tax to be levied and the total amount of the adopted budget of expenditures by fund, along with itemized budget forms for each and every fund and proof of publication of the notice of budget hearing containing the budget summary shall be presented to the county clerk within the time prescribed by K.S.A. 79-1801 as amended. Where action has been taken under any statute to increase the amount of tax to be levied authorized by law, a statement showing the increased amount or tax levy rate voted, or a copy of the charter resolution or ordinance making the change, shall be attached to the budget each year the change is in effect.

(b) The county clerk shall make any reductions to the ad valorem tax to be levied, compute the tax levy rates based on the final equalized assessed valuation, and enter such on the budget certificate before attesting the budget. A copy of all budgets for taxing subdivisions of the county, properly attested, shall be filed with the director of accounts and reports, along with a copy of the tax levy rate summary required of the county treasurer by K.S.A. 79-2002, and amendments thereto.

(c) Each fund of the adopted budget certified to the county clerk in no event shall exceed the amount of ad valorem tax to be levied and the proposed expenditures of such fund in the proposed budget as originally published. The governing body of each taxing subdivision shall not certify an amount of ad valorem taxes to be levied that is in excess of any tax levy rate or amount limitations or any aggregate tax levy limitations. The governing bodies, in fixing the amount may take into consideration and make allowance for the taxes which may not be paid, such allowance, however, shall not exceed by more than 5% the percentage of delinquency for the preceding tax year.

History: L. 1933, ch. 316, § 6; L. 1941, ch. 377, § 5; L. 1970, ch. 387, § 3; L. 1974, ch. 364, § 28; L. 1981, ch. 379, § 5; July 1.

79-2933. Time for budget hearing; adoption; validity of levies. The hearing herein required to be held upon all budgets by all taxing subdivisions or municipalities of the state shall be held not less than ten (10) days prior to the date on which they shall certify their annual levies to the county clerk as required by law. After such hearing the budget shall be adopted or amended and adopted as amended, but no levy shall be made until and unless a budget is prepared, published and filed, but no levy of taxes shall be invalidated because of any insufficiency, informality, or delay in preparing, publishing and filing said budget.

History: L. 1933, ch. 316, § 9; L. 1941, ch. 377, § 8; L. 1970, ch. 387, § 4; March 13.

THE CASH-BASIS LAW AND THE BUDGET LAW

79-2934. Funds appropriated by budget; balances; duties of clerks and officers; distribution of tax proceeds. The budget as approved and filed with the county clerk for each year shall constitute and shall hereafter be declared to be an appropriation for each fund, and the appropriation thus made shall not be used for any other purpose. No money in any fund shall be used to pay for any indebtedness created in excess of the total amount of the adopted budget of expenditures for such fund. Any balance remaining in such fund at the end of the current budget year shall be carried forward to the credit of the fund for the ensuing budget year. The clerk or secretary of each taxing subdivision or municipality shall open and keep an account of each fund, showing the total amount appropriated for each fund, and shall charge such appropriation with the amount of any indebtedness created at the time such indebtedness is incurred. If any indebtedness is reimbursed during the current budget year and the reimbursement is in excess of the amount which was shown as reimbursed expense in the budget of revenues for the current budget year, the charge made shall be reduced by the amount of the reimbursement.

No part of any fund shall be diverted to any other fund, whether before or after the distribution of taxes by the county treasurer, except as provided by law. The county treasurer shall distribute the proceeds of the taxes levied by each taxing subdivision in the manner provided by K.S.A. 12-1678a, and amendments thereto.

History: L. 1933, ch. 316, § 10; L. 1941, ch. 377, § 9; L. 1945, ch. 363, § 1; L. 1970, ch. 387, § 5; L. 1983, ch. 319, § 3; July 1.

79-2935. Creation of indebtedness in excess of budget unlawful; exceptions. It shall be unlawful for the governing body of any taxing subdivision or municipality in any budget year to create an indebtedness in any manner or in any fund after the total indebtedness created against such fund shall equal the total amount of the adopted budget of expenditures for such fund for that budget year. Any indebtedness incurred by the governing body or any officer or officers of such taxing subdivision or municipality in excess of said amount shall be void as against such taxing subdivision or municipality: *Provided*, That indebtedness may be created in excess of the total amount of the adopted budget of expenditures for the current budget year only when payment has been authorized by a vote of the municipality, or when provision has been made for payment by the issuance of bonds, or when provision has been made for payment by the issuance of warrants authorized by the commission in accordance with the provisions of K.S.A. 79-2938, 79-2939 and 79-2940.

History: L. 1933, ch. 316, § 11; L. 1941, ch. 377, § 10; June 30.

79-2936. Removal from office for violation. Any member of the governing body, or any other officer of any taxing subdivision or municipality of the state, who violates any of the provisions of this act shall be subject to removal from office.

History: L. 1933, ch. 316, § 12; L. 1941, ch. 377, § 14; June 30.

CITY OF WICHITA
1992 PROPOSED CAPITAL IMPROVEMENT PROJECT LIST

<u>Project Number</u>	<u>Description</u>	<u>Method of Finance</u>	<u>Amount</u>
<u>CORE AREA</u>			
CA-9235	Contingency	GO	200,000
CA-9212	Channel Modifications	GO	100,000
CA-9204	Land Acquisition/Demolition	GO	1,000,000
CA-9209	Land Acquisition - East Bank	GO	400,000
CA-9220	Land Acquisition - West Bank	GO	1,000,000
CA-9218	Lawrence/Dumont Stadium	GO	50,000
CA-9214	McLean Boulevard	GO	500,000
CA-9221	Multi-Use Arena	GO	75,000
CA-9231	Museum District Street & Parking	GO	200,000
CA-9223	Old Town	GO	400,000
		O	400,000
		TIF/SA	765,000
CA-9236	Riverside Park System	GO	50,000
CA-9228	Science Center	GO	500,000
CA-9219	Seneca Street Improvements	GO	500,000
CA-9205	State Office Building	GO	850,000
CA-9202	Street/Pedestrian Improvements	GO	280,000
CA-9203	Transit Center	GO	1,000,000
		F	2,600,000
CA-9211	Two-Way Main	GO	250,000
TOTAL CORE AREA			\$11,120,000
<u>FREEWAYS</u>			
F-37	Kellogg - Oliver Interchange	LST	3,400,000
F-30	Kellogg - Sycamore to Emporia	LST	11,750,000
		S	1,350,000
F-21	Kellogg - K-42 to Sycamore	LST	8,900,000
		S	1,100,000
F-25	Kellogg - Mid-Continent Dr. to I-235	LST	3,000,000
F-36	I-235 and Maple Interchange	LST	250,000
F-35	I-235 and Seneca Interchange	LST	150,000
TOTAL FREEWAYS			\$29,900,000
<u>NEIGHBORHOOD IMPROVEMENTS</u>			
NI-5	Neighborhood Improvements	GO	150,000
		SA	9,000,000
TOTAL NEIGHBORHOOD IMPROVEMENTS			\$9,150,000

<u>Project Number</u>	<u>Description</u>	<u>Method of Finance</u>	<u>Amount</u>
<u>ARTERIALS</u>			
MS-416	Broadway - Douglas to Central	GO	85,000
MS-412	Intersection Reconstruction/Safety Improvements	LST	600,000
MS-280	Maize Road - Central to 13th North	GO	80,000
MS-407	Maple - Maize Road to Tyler	GO	80,000
MS-276	Maple - Robin to Brunswick	GO	1,050,000
		SA	125,000
MS-418	Murdock Ave - Waco to Wabash	GO	825,000
MS-458	Railroad Crossings	GO	170,000
		F	180,000
MS-399	Street Rehabilitation	GO	300,000
MS-9201	Seneca - MacArthur Rd to 41st St. S.	GO	700,000
		SA	200,000
MS-49	Seneca - 41st St. S. to 48th St. S.	GO	768,000
MS-50	Seneca - 48th St. S. to 55th St. S.	GO	910,000
MS-460	Traffic and Pedestrian Signals	GO	314,000
MS-354	Webb Rd - Harry to Kellogg	GO	180,000
		SA	155,000
		U	1,635,000
MS-376	Webb Rd - 21st to 29th St. N.	GO	80,000
MS-479	West Street - Maple to N. of Zoo Blvd.	GO	75,000
MS-340	21st St. N. - I-135 to Hillside	GO	485,000
MS-415	21st St. N. - I-135 to Hood	GO	200,000
TOTAL ARTERIALS			\$9,277,000

<u>BRIDGES</u>			
B-90	Douglas Bridge/Drainage Canal	GO	193,000
		F	769,000
B-102	Hydraulic Bridges/Arkansas River	GO	640,000
		F	1,910,000
B-107	Maple Bridges/Westlink Trib & Cowskin Creek	GO	340,000
		F	1,360,000
B-9201	Mt Vernon Bridge/Gypsum Creek	GO	10,000
B-9202	Mt Vernon, Harry & Lincoln Bridges	GO	30,000
B-115	Pawnee Bridge/Arkansas River	GO	525,000
B-95	South Broadway Viaduct/RR Tracks	GO	75,000
B-119	11st. Bridge/Little Arkansas River	GO	75,000
B-106	13th St Bridge/Arkansas River	GO	900,000
TOTAL BRIDGES			\$6,827,000

<u>Project Number</u>	<u>Description</u>	<u>Method of Finance</u>	<u>Amount</u>
<u>DRAINAGE</u>			
D-9201	NPDES Permit Application	GR	500,000
D-108	South Seneca Drain	GR	2,500,000
D-106	Westlink/Rolling Hills Ditch	GR	1,000,000
D-9202	Storm Water Sewer Utility Rate Study	GR	550,000
TOTAL DRAINAGE			\$4,550,000

<u>PUBLIC BUILDINGS/MISCELLANEOUS</u>			
PB-9237	Fire Apparatus	GO	446,000
PB-9202	Century II Weatherproofing	GO	236,000
PB-82	City Hall Replacement Parking Garage	GO	2,500,000
PB-9228	City Hall Visual Alarms & Auditory Devices	GO	16,000
PB-9220	Colorado-Derby Bldg Air Handler Modification	GR	20,000
PB-9218	Colorado-Derby Bldg Repairs, Etc.	GR	53,000
PB-9221	Colorado-Derby Bldg Cooling Tower	GR	40,000
PB-9219	Colorado-Derby Bldg Limited Remodeling	GR	50,000
PB-9222	Colorado-Derby Bldg Parking Deck Renovation	GR	120,000
PB-9201	Exhibition/Convention Hall Asbestos Control	GO	775,000
PB-9203	Expo Hall Rooftop Deck	GT	40,000
PB-9265	Fire Stations 16 & 17	GO	1,000,000
PB-9240	Firearms Traing Facility	D	300,000
		O	300,000
PB-115	Health Department Chiller Replacement	GO	15,000
PB-9223	Health Department Handicap Doors	GO	40,000
PB-9229	Geographic Information System	RB	500,000
PB-9225	Lawrence-Dumont Stadium Parking Rehabilitation	GO	125,000
PB-9230	Misc. Fire Facility Construction/Repairsq	GO	150,000
		E	23,000
PB-101	Northeast Substation Relocation	LST	100,000
PB-9238	Police Mobile Data Terminals	D	500,000
PB-9239	Police Transition to 9mm Pistols	D	250,000
PB-125	Rounds and Porter	O	1,800,000
PB-105	Space Utilization and Furniture	GO	200,000
TOTAL PUBLIC BUILDINGS			\$9,579,000

<u>PARKS</u>			
P-7	Brownthrush Park	GO	60,000
P-105	Bikeway System	GO	71,000
P-92	Courts - Basketball and Tennis	GO	310,000
P-100	Grove Park & Grove Park Greenway	GO	100,000
P-26	Harrison Park	S	50,000
P-93	Land Acquistion	GO	200,000
P-37	Linwood Park (South0	GO	20,000
P-98	McAdams Park	GO	70,000
		CD	50,000

<u>Project Number</u>	<u>Description</u>	<u>Method of Finance</u>	<u>Amount</u>
<u>PARKS (CONTINUED)</u>			
P-9201	Neighborhood Park, Mt Vernon & Bluff	GO	35,000
P-53	Planeview Park	GO	5,000
P-102	Playground Rehabilitation & Equipment	GO	40,000
		P	40,000
P-94	Ralph Wulz Riverside Tennis Complex	GO	45,000
P-89	Sidewalk Replacement Program	GO	100,000
P-64	Sim Park	GO	35,000
P-101	South Lakes Park	GO	300,000
P-106	The Meadows Park	GO	150,000
P-72	Watson Park	GO	100,000
TOTAL PARKS			\$1,781,000

GOLF

GC-2	Pawnee Prairie Golf Course	GR	\$840,000
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MTA

MTA-9202	Coach Restoration	GO	180,000
		F	720,000
MTA-9201	Downtown Admin, Maintenance & Storage Facility	GR	800,000
TOTAL MTA			\$1,700,000

WICHITA AIRPORT AUTHORITY

A-12	Air Cargo Facility	GR	2,300,000
J-6	Aircraft Storage Hangers (Jabara)	GR	132,000
A-6	Airfield Regulator & Taxiway Signs	GR	87,000
		F	787,000
A-13	Computer Controlled Access System	GR	40,000
		F	360,000
J-7	Fuel Farm (Jabara)	GR	70,000
J-4	Instrument Landing System	GR	75,000
		F	675,000
A-22	Overlay Runway 1R-19L	GR	63,000
		F	569,000
A-2	Perimeter Service & Security Road	GR	5,000
		F	45,000
J-11	Primary Access Road (Jabara)	GR	2,000
		F	18,000
A-11	Reconstruct Taxiways	GR	541,000
		F	4,872,000

WICHITA AIRPORT (CONTINUED)

<u>Project Number</u>	<u>Description</u>	<u>Method of Finance</u>	<u>Amount</u>
J-1	Runway 18-36 Extension (Jabara)	GR	163,000
		F	1,464,000
A-30	Safety Building	GR	4,000
		F	34,000
A-3	Snow Blower	GR	15,000
		F	135,000
J-41	Terminal Buildings Improvements	GR	200,000
A-15	Underground Storage Tanks	GR	50,000
A-28	Upgrade Fire Training Pit	GR	20,000
		F	180,000
A-18	Utility Extentions	GR	100,000
J-9	Utility Improvements (Jabara)	RB	150,000
A-12	Terminal Improvements	RB	200,000

TOTAL WICHITA AIRPORT AUTHORITY

\$13,041,000

SEWER UTILITY

S-72	Adjusting Manholes to Grade	RB	210,000
S-77	Clarifier Rehabilitation	RB	320,000
S-76	Liquid Waste Facility	RB	880,000
S-5	Mains for Future Development	OR	265,000
		SA	265,000
S-73	Maintenance Facility	RB	200,000
S-74	Odor Control Facilities	RB	2,750,000
S-1	Operational Capital Replacement	OR	640,000
S-71	Planeview Sewer Manholes	RB	300,000
S-4	Reconstruction of Old Sanitary Sewers	OR	1,250,000
		RB	850,000
S-26	Reconstruct Sanitary Sewers 1 & 20	RB	940,000
S-18	Sanitary Sewer No. 12, 3rd Street	RB	370,000

TOTAL SEWER UTILITY

\$9,240,000

WATER UTILITY

W-207	Cheney Reservoir Screen Replacement	OR	60,000
W-66	Core Area Main Replacement	OR	500,000
W-170	Equus Beds Well Replacement	RB	85,000
W-205	Fire Hydrant Replacement Program	RB	150,000
W-175	Future Water Supply	RB	2,000,000
W-201	Hydroelectric Station No. 2	RB	2,000,000
W-202	Maintenance Facility Relocation	RB	400,000
W-163	Morris 30" Main	RB	500,000
W-151	Murdock Booster Station	RB	650,000
W-1	Operational Capital Replacement	OR	2,862,000
W-204	Pawnee, Lark to Yellowstone, 16" Main	RB	180,000

WATER (CONTINUED)

<u>Project Number</u>	<u>Description</u>	<u>Method of Finance</u>	<u>Amount</u>
W-149	South Broadway Main	RB	400,000
W-150	South Maize Road Main	RB	220,000
		SA	80,000
W-158	Tyler Road Booster Station	RB	1,000,000
W-65	Unidentified Water Mains	OR	262,000
W-114	Water Treatment Plant Expansion	RB	12,000,000
W-148	13th Street Main (East)	RB	468,000
		SA	132,000
W-120	127th Street East Main	RB	229,000
		SA	<u>91,000</u>
TOTAL WATER UTILITY			\$24,269,000
TOTAL 1992 PROPOSED CAPITAL IMPROVEMENT PROGRAM			<u>\$131,274,000</u>

CITY OF WICHITA 1992 / 93 ANNUAL BUDGET

**THE WICHITA STATE UNIVERSITY BOARD OF TRUSTEES
WICHITA/SEDGWICK COUNTY 1.5 MILL LEVY BUDGET**

	1992 ADOPTED		
	CITY	COUNTY	TOTAL
REVENUES	2,547,659	805,380	3,353,039
EXPENDITURES			
DEBT SERVICE	544,401	291,464	835,865
STUDENT SUPPORT			
Undergraduate Support	268,773	181,227	450,000
Urban Assistantships	45,000	0	45,000
Graduate Fellowships	87,000	36,300	123,300
Graduate Scholarships	55,000	0	55,000
Student Loan Fund	15,000	0	15,000
Enrollment Services	100,000	0	100,000
	570,773	217,527	788,300
ECONOMIC & COMMUNITY DEVELOPMENT			
Interns City/County	38,000	38,000	76,000
Adult-Continuing Education	35,000	0	35,000
Business & Economic Research	27,500	25,000	52,500
City Government Services	60,000	0	60,000
Center for Urban Studies	187,500	23,500	211,000
Wichita Assemblies	50,000	0	50,000
KMUW - Audio Reader	19,500	0	19,500
Lake Afton Observatory	41,000	5,500	46,500
Cooperative Education	0	40,000	40,000
County Government Services	0	25,000	25,000
Center for Technology	0	5,000	5,000
Urban Extension	0	40,000	40,000
Urban Archaeologist	3,000	0	3,000
	461,500	202,000	663,500
FACULTY RESEARCH & SERVICES			
Faculty & Program Development	251,591	26,909	278,500
Faculty Professorships	21,000	0	21,000
Academic Resource Development	35,000	10,000	45,000
Retirement Supplement	21,600	0	21,600
	329,191	36,909	366,100
UNIVERSITY SUPPORT			
Organization & Development	166,000	14,000	180,000
Campus Planning	6,000	0	6,000
Federal Relations	13,442	11,558	25,000
Building Insurance	30,270	5,730	36,000
Campus/Facilities Development	345,000	0	345,000
Contingency	81,082	26,192	107,274
	641,794	57,480	699,274
TOTAL EXPENDITURES	2,547,659	805,380	3,353,039

This budget is based on 1991 City/County assessed valuation.

CITY OF WICHITA 1992 / 93 ANNUAL BUDGET

FEDERAL/STATE OUTSIDE FUNDING BY DEPARTMENT

DEPARTMENT	FUNDING SOURCE	PROGRAM/PROJECT	CONTRACT YEAR	BUDGET	(FTE)
CITY MANAGER	CDBG	Citizen Participation Org. (CPO)	07/01/91-06/30/92	\$ 197,270	4.00
	CDBG	Neighborhood Improvement Services	07/01/91-06/30/92	233,639	5.00
	CDBG	Deferred Loans	07/01/91-06/30/92	90,000	0.00
	CDBG	Emergency Deferred Loans/Grants	07/01/91-06/30/92	100,000	0.00
	CDBG	Loan and Grant Costs	07/01/91-06/30/92	3,500	0.00
	CDBG	Paint Grants	07/01/91-06/30/92	20,000	0.00
	CDBG	Century II Rest Rooms	07/01/91-06/03/92	63,832	0.00
	CDBG	1631 E. 17th Building Reconstruction	07/01/91-06/30/92	45,000	0.00
	HUD	Rental Rehabilitation	07/01/90 to Completion	97,000	0.00
		TOTAL CITY MANAGER		\$ 850,241	9.00
FINANCE	CDBG	Program Management	11/01/91-09/30/92	\$ 101,807	1.78
	CDBG	Administrative Charges	07/01/91-06/30/92	35,000	0.00
		TOTAL FINANCE DEPARTMENT		\$ 136,807	1.78
HEALTH DEPT.	CDBG	Colvin Health Station	01/01/92-12/31/92	\$ 40,400	1.26
	CDBG	Northeast Health Services	01/01/92-12/31/92	16,200	0.64
	KDHE	Maternal & Infant Program	07/01/91-06/30/92	380,775	10.25
	KDHE	Family Planning	07/01/91-06/30/92	88,360	2.25
	KDHE	Maternal & Child Health Program	07/01/91-06/30/92	110,639	2.67
	SRS/ADAS	Alcoholism & Family Counseling	07/01/91-06/30/92	72,491	2.50
	LIQUOR TAX	Alcohol Tax	01/01/92-12/31/92	91,220	2.00
	KDHE	Child Care Contract	07/01/91-06/30/92	22,467	0.00
	USDA	WIC Supplemental Food Program	07/01/91-06/30/92	651,295	20.50
	KDHE	General Health Services (Formula)	07/01/91-06/30/92	292,532	9.50
	KDHE	Healthy Start Program	07/01/91-06/30/92	81,945	3.18
	KDHE	AIDS Counseling & Testing	07/01/91-06/30/92	15,000	0.00
	KDHE	AIDS HE/RR	07/01/91-06/30/92	6,408	0.26
	KDHE	STD/AIDS Control	07/01/91-06/30/92	39,019	1.50
	KHDE	Refugee Health Assessment	07/01/91-06/30/92	19,827	0.50
	KHDE	Adolescent Health Project	07/01/91-06/30/92	88,209	2.00
	KHDE	Black Infant Mortality Program	07/01/91-06/30/92	39,300	1.00
	SRS	Indochinese Health Screening	10/01/91-09/30/92	16,960	0.00
	HUNTER CLINIC	Homeless Clinic	05/01/91-10/31/91	*	0.50
	EPA	Air Pollution Control	10/01/90-09/30/91	129,500	3.00
	EPA	Air Toxics	01/01/91-12/31/92	16,010	0.00
	OSDH	Influenza Surveillance	04/01/91-03/31/92	12,504	0.00
	KDHE	Project Lean	07/01/91-06/31/92	54,197	1.00
	DOE/SRS	Adult Care Fees	07/01/91-06/30/92	17,662	0.00
	KDHE	AIDS	01/01/92-06/30/92	*	0.35
	KDHE	Commodity Surplus Food	07/01/91-06/30/92	95,816	2.00
	KDHE	Cardiovascular Risk RD	07/01/91-06/30/92	9,000	0.00
	KDHE	Environmental Service	07/01/91-06/30/92	125,000	3.00
	KDHE	Immunization	01/01/92-12/31/92	*	1.00
		TOTAL HEALTH DEPARTMENT		\$ 2,532,736	69.86

CITY OF WICHITA 1992/93 ANNUAL BUDGET

FEDERAL/STATE OUTSIDE FUNDING BY DEPARTMENT

DEPARTMENT	FUNDING SOURCE	PROGRAM/PROJECT	CONTRACT YEAR	BUDGET	(FTE)
HUMAN SERVICES	KDHR/DOL	JTPA IIA Employment and Training	07/01/91-06/30/92	\$ 1,118,876	8.20
	KDHR/DOL	JTPA IIB Summer Youth Employment	10/01/91-09/30/92	654,017	1.10
	KDHR/DOL	JTPA IIA Incentive	07/01/91-06/30/92	46,612	0.00
	KDHR/DOL	JTPA Title III	07/01/91-06/30/92	355,478	0.20
	EOP/HHS	Community Services Block Grant	07/01/91-06/30/92	549,118	10.10
	CDBG	Integrated Neighborhood Services	07/01/91-06/30/92	548,118	13.50
	CDBG	Summer Youth Employment	07/01/91-06/30/92	140,000	0.00
	SRS/HHS	Homeless	07/01/91-06/30/92	43,536	0.00
	HUD	Homeless	04/01/91-03/31/92	65,000	0.00
	HUD	Homeless	05/18/91-05/17/92	120,645	0.00
	CDBG	Home Energy Loan Program	07/01/91-06/30/92	36,962	2.10
	CDBG	Weatherization Assistance	07/01/91-06/30/92	78,341	1.50
	KCC	Energy Consulting Program	07/01/91-06/30/92	36,000	0.95
	LIEAP	Low Income Weatherization Assistance Program	04/01/92-12/31/92	*	4.00
	DOE/SRS	Exxon Oil Overcharge Weatherization Assistance Program	04/01/91-03/31/92	383,511	6.00
	DOE/SRS	Stripper Well Oil Overcharge Weatherization Assistance Program	04/01/91-03/31/92	268,777	1.40
				<u>4,444,991</u>	<u>49.05</u>
HUMAN SERVICES	WICHITA HOUSING AUTHORITY				
	HUD	WHA Owned Units	01/01/92-12/31/92	\$ 1,531,310	22.90
	CDBG	Foundation Repair	07/01/91-06/30/92	440,736	0.00
	HUD	*Comprehensive Improvement Assistance Program	10/91 to Completion	1,000,000	1.00
	HUD	*Development	12/88 to Completion		
	HUD	Section 8 - Existing	01/01/92-12/31/92	3,041,500	7.50
	HUD	Section 8 - Moderate Rehabilitation	01/01/92-12/31/92	302,540	0.70
	HUD	Section 8 - Voucher	01/01/92-12/31/92	1,874,190	2.90
		*The Development and CIAP programs have budget balances as of 9-30-91 of \$1,606,117 and \$2,701,321 respectively.		\$8,190,276	35.00
		TOTAL HOUSING AUTHORITY			
		TOTAL HUMAN SERVICES		<u>\$12,635,267</u>	<u>84.05</u>

CITY OF WICHITA 1992/93 ANNUAL BUDGET

FEDERAL/STATE OUTSIDE FUNDING BY DEPARTMENT

DEPARTMENT	FUNDING SOURCE	PROGRAM/PROJECT	CONTRACT YEAR	BUDGET	(FTE)
LIBRARY	FED/State	Blind & Physically Handicapped	10/01/91-09/30/92	\$ 77,781	2.70
	FED/State	Institutional Film Service	10/01/91-09/30/92	10,000	0.00
	FED/State	South Central KS Library System	10/01/91-09/30/92	28,737	0.00
	FED/State	State Grants-In-Aid	10/01/91-09/30/92	141,660	3.00
	FED/State	Major Urban Resources Grant	10/01/91-09/30/92	30,980	0.00
	State	Inter-Library Loan Development	07/01/91-06/30/92	93,900	0.00
	State	Services to Older Americans	10/01/91-09/30/92	10,000	0.00
	TOTAL LIBRARY			\$ 393,058	5.70
MTA	UMTA	Operating Budget	01/01/92-12/31/92	\$ 2,004,890	101.00
	KCC	1992 Car Pool/Ridershare Program	07/01/92-06/31/93	85,000	2.00
	TOTAL MTA			\$ 2,089,890	103
MUNICIPAL COURT	KDOT	DUI Grant	10/01/91-09/30/92	51,260	2.00
	TOTAL MUNICIPAL COURT			51,260	2.00
PARK	CDBG	Grove Park Expansion	07/01/91-06/30/92	\$ 50,000	0.00
	CDBG	McAdams Park Tennis Courts Reconstruction	07/01/91-06/30/92	50,000	0.00
	CDBG	10th/Hydraulic Playlot	07/01/91-06/30/92	9,800	0.00
	TOTAL PARK			109,800	0.00
PLANNING	UNIFIED WORK PROGRAM				
	FAA	Transportation Planning	07/01/92-06/30/93	\$ 27,400	1.19
	UMTA	Section 8	07/01/92-06/30/93	35,600	1.05
	UMTA	Section 9	07/01/92-06/30/93	96,144	1.80
	FHWA	Transportation Planning	07/01/92-06/30/93	104,272	1.71
	TOTAL UNIFIED WORK PROGRAM			\$ 263,416	5.75
	CDBG	Historic Preservation	07/01/92-06/30/93	42,286	1.00
	CDBG	Mandated CDBG Activities	07/01/92-06/30/93	25,000	0.20
	TOTAL CDBG			\$ 67,286	1.20
	Ks. St.				
	Hist. Society	Historic Resource Survey	07/01/92-06/30/93	\$ 14,520	0.00
	TOTAL PLANNING DEPARTMENT			\$ 345,222	6.95

CITY OF WICHITA 1992/93 ANNUAL BUDGET

FEDERAL/STATE OUTSIDE FUNDING BY DEPARTMENT

DEPARTMENT	FUNDING SOURCE	PROGRAM/PROJECT	CONTRACT YEAR	BUDGET	(FTE)
POLICE	BJA	FIRT Grant	07/01/91-06/30/92	243,000	4.00
	BJA	Drug Abuse	07/01/91-06/30/92	699,000	16.00
	TOTAL POLICE DEPARTMENT			\$ 942,000	20
PUBLIC WORKS	CDBG	Property Management	07/01/91-06/30/92	\$ 10,000	0.08
	CDBG	Sidewalk Improvements	07/01/91-06/30/92	50,000	0.00
	CDBG	Neighborhood Improvement Program	07/01/91-06/30/92	100,000	0.00
		Area Reconstruction			
	TOTAL PUBLIC WORKS			\$ 160,000	0.08
ALL DEPARTMENTS	GRAND TOTAL			\$20,246,281	302.42

* Appropriation unknown as of the date of publication of this document.

JTPA - Job Training Partnership Act
 CSEB - Community Services Block Grant
 CDBG - Community Development Block Grant
 ISAP - Indigent Sanitation Assistance Program
 HHS - U.S. Department of Health and Human Services
 SRS - State Department of Social and Rehabilitation Services
 HUD - U.S. Department of Housing and Urban Development
 KDHE - Kansas Department of Health and Environment
 KDOT - Kansas Department of Transportation
 DOE - U.S. Department of Energy
 KCC - Kansas Corporation Commission
 FAA - Federal Aviation Administration (Department of Transportation)
 UMTA - Urban Mass Transit Administration (Department of Transportation)
 FHWA - Federal Highway Administration
 BJA - Bureau of Justice Assistance
 OSDH - Oklahoma State Department of Health

CITY OF WICHITA 1992/93 ANNUAL BUDGET

CAPITAL OUTLAY - REPLACEMENT AND NEW

R = REPLACEMENT; N = NEW

		1991 REVISED	1992 ADOPTED
CITY MANAGER			
N 1/2	Paper shredder	240	0
TOTAL CITY MANAGER		240	0
GENERAL GOVERNMENT			
Personnel			
R 1	Typewriter	500	0
TOTAL GENERAL GOVERNMENT		500	0
FINANCE			
N	Furniture	1,000	0
R	Printer	430	0
R	Check writing machine	2,100	0
R	Desk chairs	280	280
TOTAL FINANCE		3,810	280
LAW			
N 1/2	Paper shredder	240	0
TOTAL LAW		240	0
MUNICIPAL COURT			
Clerk's Office			
R 2	Typewriters	1,450	0
R 2	Typewriters	0	1,450
R 3	Secretarial chairs (metal)	540	0
R 3	Secretarial chairs (metal)	0	540
R 1	Heavy-duty secretarial chair	350	0
R 1	Heavy-duty secretarial chair	0	350
R 1	Computer terminal	1,100	0
R	Miscellaneous office furniture	1,250	1,250
Subtotal		4,690	3,590
Probation Office			
N 1	Typewriter	550	0
R 1	Supply cabinet	350	0
R 1	Supply cabinet	0	350
R 1	Desk-top dictating/transcribing machine	575	0
R 1	Desk-top dictating/transcribing machine	0	575
R 1	Desk	650	0
R 1	Desk	0	650
R 2	Side chairs	450	0

CITY OF WICHITA 1992/93 ANNUAL BUDGET

CAPITAL OUTLAY - REPLACEMENT AND NEW

R = REPLACEMENT; N = NEW

		1991 REVISED	1992 ADOPTED
R	2 Side chairs	0	450
R	1 Swivel chair	0	275
R	1 Typewriter stand	125	0
Subtotal		2,700	2,300
TOTAL MUNICIPAL COURT		7,390	5,890
COMMUNITY FACILITIES			
Century II			
R	1 Mixer board and sound equipment	75,500	0
R	20 Orchestra chairs	0	2,000
R	100 Round tables	0	9,000
R	1 Floor machine	0	6,000
R	1 Radio	0	500
Subtotal		75,500	17,500
Expo Hall			
R	37 Tables (and 150 chairs)	9,000	0
R	37 Tables (and 150 chairs)	0	9,000
Subtotal		9,000	9,000
TOTAL COMMUNITY FACILITIES		84,500	26,500
FIRE			
Administration			
R	2 Heating and air conditioning units	2,800	0
R	3 Heating and air conditioning units	0	6,950
R	4 Overhead doors	5,220	0
R	4 Overhead doors	0	5,220
R	4 Overhead door openers	1,330	0
R	4 Overhead door openers	0	1,330
R	8 Remote overhead door openers	1,160	0
R	8 Remote overhead door openers	0	1,160
R	1 Boiler system modification	3,750	0
R	30 Mattresses	4,500	0
R	30 Mattresses	0	4,500
R	6 Office chairs	1,560	0
R	6 Office chairs	0	1,560
R	2 Cooking ranges	1,200	0
R	2 Cooking ranges	0	1,200
R	3 Refrigerators	1,430	0
R	3 Refrigerators	0	1,430
R	2 Drinking fountains	610	0
R	2 Drinking fountains	0	610
R	1 Fuel pumps	1,010	0
R	1 Fuel pumps	0	1,010
R	6 Computer printers	2,400	0
R	4 Computer monitors	2,400	0

CITY OF WICHITA 1992/93 ANNUAL BUDGET

CAPITAL OUTLAY - REPLACEMENT AND NEW

R = REPLACEMENT; N = NEW

		1991 REVISED	1992 ADOPTED	
N	1	Microcomputer (st. 17)	3,000	0
N	1	Microcomputer printer (st. 17)	1,000	0
R	100	Stacking chairs	0	3,180
R	1	Overhead projector	0	800
R	2	Battery chargers	350	0
R	2	Battery chargers	0	350
R	2	Fiberglass ladders	430	0
R	2	Fiberglass ladders	0	430
R	1	Cordless driver drill kit	180	0
R	1	Vacuum pump	380	0
R	1	Low pressure air compressor	1,280	0
R	1	Low pressure air compressor	0	1,280
Subtotal		35,990	31,010	
Operations				
R	1	Rescue chain saws	950	0
R	1	Rescue chain saws	0	1,140
R	2	Smoke ejectors	2,500	0
R	2	Smoke ejectors	0	2,500
R	2	Portable generators	1,470	0
R	2	Portable generators	0	1,470
N	1	Electric arc cutting torch	1,470	0
N	1	12 ft. chain (with slip hook)	190	0
N	1	Tripod hoist system	460	0
N	2	Encapsulated suit throat mics	600	0
R	1	Sets safety warning equipment	5,200	0
R	1	Sets safety warning equipment	0	5,200
N	1	Compressor and nail gun	1,320	0
Subtotal		14,160	10,310	
Prevention				
R	1	Cassette recorder and microphone	0	460
R	1	Camera	380	0
R	1	Camera	0	380
R	1	Camera flash unit	120	0
R	1	Camera flash unit	0	120
R	1	28mm camera lens	80	0
R	1	28mm camera lens	0	80
Subtotal		580	1,040	
TOTAL FIRE		50,730	42,360	
POLICE				
Field Services				
N	1	Parking blocks (east substation)	410	0
R	1	Video equipment (traffic section)	2,460	0
R	1	Intoxilyzer	5,500	0
R	1	Intoxilyzer	0	5,500
R	3	Hand-held radar units	3,300	0
R	3	Hand-held radar units	0	3,300

CITY OF WICHITA 1992/93 ANNUAL BUDGET

CAPITAL OUTLAY - REPLACEMENT AND NEW

R = REPLACEMENT; N = NEW

		1991 REVISED	1992 ADOPTED	
R	1	Cassette transcriber	400	0
Subtotal		12,070	8,800	
Air Section				
N	1	Fuel tank monitoring equipment	0	5,880
Subtotal		0	5,880	
Investigations				
R	5	Cassette recorders	2,500	0
R	5	Cassette recorders	0	2,500
Subtotal		2,500	2,500	
Support Services				
R	1	Lawn edger (training center)	420	0
R	1	Lawn trimmer (training center)	0	420
R	1	Computer with voice	1,500	0
R	6	Pistols	3,000	0
R	6	Pistols	0	3,000
R	2	Shotguns	2,000	0
R	2	Shotguns	0	2,000
N		West Substation DP equipment	5,540	0
N	1	Laboratory cleanroom system	12,330	0
Subtotal		24,790	5,420	
TOTAL POLICE		39,360	22,600	
EMERGENCY COMMUNICATIONS				
R	4	Chairs	100	0
R	4	Chairs	0	2,000
N	1	800 mhz radio programming equipment	0	2,130
TOTAL EMERGENCY COMMUNICATIONS		100	4,130	
LIBRARY				
N		Storage racks	530	0
R	2	Book trucks	350	0
N		Wall shelving	430	0
N	1	Portable puppet stage	550	0
R	10	Desk chairs	1,500	0
R	14	Desk chairs	0	2,000
N	1	Aperture card cabinet	1,440	0
N	3	Compact disc shelving space	5,330	0
R	1	Delivery van	14,700	0
R	2	Typewriters	1,410	0
R	4	Microfilm readers	5,240	0
R	1	Microcomputer printer	610	0
R		Children's tables and chairs	0	230

CITY OF WICHITA 1992/93 ANNUAL BUDGET

CAPITAL OUTLAY - REPLACEMENT AND NEW

R = REPLACEMENT; N = NEW

		1991 REVISED	1992 ADOPTED
R	Map cabinets	0	2,070
R	1 Microfilm reader	0	1,380
N	1 Bookcase	0	130
N	1 Microfilm reader printer	0	5,340
TOTAL LIBRARY		32,090	11,150
=====			
ART MUSEUM			
R	1 Slide projector	600	0
R	1 Camera system	0	15,500
R	1 Lecture hall speaker	1,700	0
R	1 Lecture hall audio system	0	9,330
R	1 Hygrothermograph	850	0
R	1 Hygrothermograph	0	850
N	2 Security cameras and monitor	4,340	0
N	1 Computer stand	320	0
N	2 Portable alarm devices	990	0
N	1 Radio	0	740
TOTAL ART MUSEUM		8,800	26,420
=====			
HUMAN SERVICES			
N	1 TV and VCR for summer programs	850	0
TOTAL HUMAN SERVICES		850	0
=====			
PUBLIC WORKS			
Building Services			
R	15 Vacuum cleaners	4,480	0
N	1 Wet/dry vacuum (health)	1,200	0
N	1 Carpet machine (health)	1,000	0
N	1 Floor machine (health)	1,500	0
	Carpet and floor repair	4,500	0
Subtotal		12,680	0
Street cleaning			
N	1 Cordless drill	360	0
N	1 Blower	0	500
R	1 Vacuum	0	1,200
Subtotal		360	1,700
Weed Mowing			
R	4 Weed eaters	1,350	0
R	4 Weed eaters	0	1,350
Subtotal		1,350	1,350
=====			

CITY OF WICHITA 1992/93 ANNUAL BUDGET

CAPITAL OUTLAY - REPLACEMENT AND NEW

R = REPLACEMENT; N = NEW

		1991 REVISED	1992 ADOPTED	
Engineering				
N	1	Project tracking system	50,000	0
R	1	Materials compactor	3,000	0
Subtotal		53,000	0	
Snow and Ice				
N	1	Salt dome	80,000	0
Subtotal		80,000	0	
Traffic Control Maintenance				
N	2	Traffic lights	20,940	0
N	2	Traffic lights	0	20,940
R	2	Traffic counters	3,600	0
R	2	Traffic counters	0	3,600
N	1	Bit rate tester	4,870	0
R	2	Pavement breakers	0	3,100
R	2	Chipping hammers	0	800
R	1	Air powered tamp	0	1,550
R	1	Electric hammer drill	0	270
R	1	Grinder	0	220
R	1	Heavy duty wire-feed welder	0	1,700
R	1	Electric generator	0	4,950
Subtotal		29,410	37,130	
Street Maintenance				
N	1	Truck	28,000	0
N		Equipment	20,000	10,000
		Contract street maintenance	2,244,530	0
Subtotal		2,292,530	10,000	
TOTAL PUBLIC WORKS		2,469,330	50,180	
HEALTH				
Administration				
R	2	Word processors	3,000	0
R	1	Health education projector	900	0
R	1	Dentist stool	800	0
Subtotal		4,700	0	
Environmental Health				
N	2	Chemical storage cabinets	2,000	0
R	1	Strip chart recorder	1,000	0
R	1	Hand-held carbon monoxide analyzer	1,000	0

CITY OF WICHITA 1992/93 ANNUAL BUDGET

CAPITAL OUTLAY - REPLACEMENT AND NEW

R = REPLACEMENT; N = NEW

		1991 REVISED	1992 ADOPTED
Subtotal		4,000	0
Personal Health			
R 1	Word processor	0	1,500
R 3	Secretarial chairs	420	0
N 1	Outdoor SE health station signage	1,500	0
R 2	Audiometers	0	1,190
R 5	Desks	0	1,380
Subtotal		1,920	4,070
Water Quality Cross-Connection			
N 1	Computer software	700	0
Subtotal		700	0
TOTAL HEALTH		11,320	4,070
HEALTH - ANIMAL CONTROL			
R 1	Pickup truck	0	12,000
R 1	Cage system	0	5,500
R 1/2	Cat cage system	2,500	0
R 1/2	Cat cage system	0	2,500
N 1	Chain link gate	650	0
N	Improvements	0	10,000
R 1	Euthanasia chamber cart	0	350
TOTAL HEALTH - ANIMAL CONTROL		3,150	30,350
PLANNING			
N 1	Vertical aerial photo cabinet	2,400	0
R 1	Vacuum	3,000	0
TOTAL PLANNING		5,400	0
PARK			
Landscape and Forestry			
R 10	Chainsaws	2,730	0
N 1	VHF radio	1,290	0
R 1	Diesel engine for irrigation pump	4,450	0
R 1	Heavy agricultural disc	1,820	0
N 1	Fertilizer proportioner	480	0
R 3	Push mowers	1,470	0
R 3	Edgers	890	0
R 2	Trimmers	530	0
R 1	Kodak Ektagraphic III	0	430
N 1	Air-lift work table	0	530
R 1	Disc-style brush chipper	0	16,500

CITY OF WICHITA 1992/93 ANNUAL BUDGET

CAPITAL OUTLAY - REPLACEMENT AND NEW

R = REPLACEMENT; N = NEW

	1991 REVISED	1992 ADOPTED
Subtotal	13,660	17,460
Landscape and Forestry Contracted Services		
R 2 Trimmers	270	0
R 1 Blower	270	0
N 1 Back pack blower	0	310
N 1 Mini tiller	0	310
N 1 Floral cart	0	310
R 3 Push mowers	0	510
Subtotal	540	1,440
Maintenance		
R 1 Crew cab pick up	11,130	0
R 2 Wet/dry vacuums	1,300	0
R 2 Wet/dry vacuums	0	650
R 2 Buffing machines (20")	1,600	0
R 1 High speed buffing machine	1,100	0
R 1 High speed buffing machine	0	1,100
R 20 String trimmers	5,400	0
R 2 String trimmers	0	600
R 2 Sidewalk edgers	680	0
R 8 Push mowers	0	3,000
R 3 Chain saws	870	0
R 2 Terrace blades	730	0
R 1 Tractor curb edger	4,790	0
R Assorted hand tools/wrenches	4,100	0
N 3 Back pack blowers	930	0
N 1 Skid loader	0	17,000
R Miscellaneous maintenance equipment	1,830	2,180
Subtotal	34,460	24,530
Recreation Programs		
R Wind blinds (McAdams, Linwood, Osage centers)	5,000	0
R 1 Ozone water treatment unit (McAdams)	5,000	0
Subtotal	10,000	0
TOTAL PARK	58,660	43,430
SPECIAL ALCOHOL		
N 1 Data terminal	1,150	0
TOTAL SPECIAL ALCOHOL	1,150	0
LANDFILL		
N 1 Radio	580	0
N 1 FW drive vehicle	16,500	0
TOTAL LANDFILL	17,080	0

CITY OF WICHITA 1992/93 ANNUAL BUDGET

CAPITAL OUTLAY - REPLACEMENT AND NEW

R = REPLACEMENT; N = NEW

		1991 REVISED	1992 ADOPTED	
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CENTRAL INSPECTION				
N	4	Automobiles	40,000	0
N	1	DEC-voice automated scheduling system	0	110,660
N	1	Computer enhancements	25,000	0
N	1	Computer enhancements	0	25,000
TOTAL CENTRAL INSPECTION		65,000	135,660	
<hr/>				
AIRPORT				
Administration				
R		Partial board room chair replacement	1,800	1,800
N	1	Machine to reproduce slides	700	0
N		Slide presentation storage devices	300	0
Subtotal		2,800	1,800	
<hr/>				
Airfield Maintenance				
R		Irrigation system (Drive and Airport roads)	16,000	16,000
R	1	3/4 ton pickup truck replacement	18,200	0
R	1	Soft cut concrete saw	3,200	0
R	1	Concrete mixer	1,800	0
R	1	Overseeder (10 ton)	3,800	0
R	1	Excell mower	12,500	0
R	1	1 F 800 truck chasis	28,000	0
R	1	Portable generator	2,500	0
R	1	Portable radios	1,600	0
R	1	Portable radios	0	1,600
R	7	Matresses	700	0
R	1	Industrial concrete saw	0	11,000
R	1	Stake bed pickup truck	0	14,000
R	1	Street sweeper	0	53,000
R	1	Power compressor	0	18,000
R	1	Power grease equipment	0	2,500
Subtotal		88,300	116,100	
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Building Maintenance				
R		Buliding controls computerization change	12,000	12,000
R	1	File cabinet	600	0
R	6	Chairs	600	0
R	1	Pickup truck	14,000	0
R	1	Pickup truck	0	15,000
R	1	Conduit bender	3,250	0
R	1	High pressure washer	3,100	0
R	1	Sewer auger	2,300	0
R	1	Rotary hammer	625	0
R	1	Drill press	3,600	0
R	1	Spot welder	500	0
R	1	Hand tool set	600	0
R	3	Test meters	750	0

CITY OF WICHITA 1992/93 ANNUAL BUDGET

CAPITAL OUTLAY - REPLACEMENT AND NEW

R = REPLACEMENT; N = NEW

		1991 REVISED	1992 ADOPTED	
R	1	Surface planner	620	0
R	1	Finish nail gun	505	0
R	1	Dust waste collector	750	0
R	4	Portable radios	8,500	0
R		Miscellaneous items	0	1,000
R	1	Air balancing equipment	0	2,100
R	1	Trash pump	0	1,875
R	1	Demolition hammer	0	1,065
R	1	Bench grinder	0	350
R	1	Belt sander	0	260
R	1	Shop vac	0	900
R	1	Portable generator	0	1,600
R	1	Scalloscope	0	2,150
R	1	Shop compressor	0	2,000
R	2	Hose reels	0	600
R	3	Voltage test meters	0	800
R	1	Conduit knockout	0	500
R	1	Repeater	0	13,250
R	2	Radios	0	4,250
Subtotal		52,300	59,700	
Custodial				
R	1	12" vacuum cleaner	520	0
R	1	12" vacuum cleaner	0	520
R	1	18" vacuum cleaner	750	0
R	1	18" vacuum cleaner	0	820
R	1	Carpet dryer	820	0
R	1	Carpet dryer	0	875
R	1	Portable vacuum	310	0
R	1	Carpet extractor	7,300	0
R	1	High pressure steam cleaner	2,300	0
R	1	Set washer/dryer	2,000	0
R	1	Street sweeper	0	21,885
R	1	20 gallon wet vac	0	900
R	1	Battery powered carpet sweeper	0	4,000
Subtotal		14,000	29,000	
Engineering				
R		Wooden plan file drawers	3,000	0
R	1	Van	18,000	0
N	1	Radio pack for vehicles	1,500	0
N	1	Radio pack for vehicles	0	1,500
Subtotal		22,500	1,500	
Safety				
R	1	Desk and chair	500	0
R	25	Folding chairs	1,000	0
R	1	Patrol car	14,500	0
R	1	Patrol car	0	14,500
R	2	Portable radios	5,000	0
R	2	Portable radios	0	5,000
R	2	Folding tables	0	1,500

CITY OF WICHITA 1992/93 ANNUAL BUDGET

CAPITAL OUTLAY - REPLACEMENT AND NEW

R - REPLACEMENT; N - NEW

		1991 REVISED	1992 ADOPTED
<hr/>			
Subtotal		21,000	21,000
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Jabara			
R	Repair of irrigation systems	500	500
Subtotal		500	500
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TOTAL AIRPORT		201,400	229,600
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GOLF			
R	4 Rotary mowers	40,000	0
R	1 Green sprayer	3,000	0
R	4 Sod cutters	0	8,000
R	4 String trimmers	1,200	0
R	4 String trimmers	0	1,300
R	3 Electric welders	800	0
R	3 Gas welders	0	1,000
R	4 Roto-tillers	1,510	0
R	1 Sand trap rake	0	8,000
R	4 Green/tee mowers	0	44,000
R	1 Seeder	0	6,220
R	1 Deep tine aerator	0	19,000
R	1 Heating and A/C system	45,000	0
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TOTAL GOLF		91,510	87,520
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MTA			
N	1 Desk chair	170	0
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TOTAL MTA		170	0
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Note: For Water & Sewer total capital outlay amount see "other" list.			
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SEWER UTILITY			
Administration			
N	1 On line computer access - treatment plant	0	26,000
Subtotal		0	26,000
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Industrial Pretreatment Laboratory			
N	3 Waste water samplers	15,000	0
R	1 Refrigerator	3,300	0
R	2 Atomic absorption unit	0	42,500
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Subtotal		18,300	42,500
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CITY OF WICHITA 1992/93 ANNUAL BUDGET

CAPITAL OUTLAY - REPLACEMENT AND NEW

R - REPLACEMENT; N - NEW

			1991 REVISED	1992 ADOPTED
Treatment				
R	1	Air conditioner plant # 1	7,800	0
		Plant #1 and #2 clarifiers	30,000	0
		Plant #5 digester roof repair	3,000	0
		Tricling filter concrete rehabilitation	129,000	0
		Sludge holding tank baffle rehabilitation	3,600	0
		Plant #3 primary clarifier	0	24,000
R	1	Slope mower	23,920	0
N	2	Electric trucks	12,740	0
N	1	Monitor/tape player	850	0
R	1	Mowers	520	0
R	1	Mowers	0	540
R	1	Weed eaters	140	0
R	2	Weed eaters	0	290
R	1	Edger	0	370
N	1	Automatic sampler	7,300	0
N	1	Hydrocarbon detector	4,470	0
R	1	Backfill auger rehabilitation	0	175,450
		Heating/air conditioning	0	7,800
R	1	Welder trailer	1,800	0
N	1	ASA algae sweeps	57,000	0
N	1	Microtox model 500	18,300	0
			300,440	208,450
Sewer Maintenance				
N	1	Standby generator	30,000	0
		Cash utility improvements	0	1,515,000
		Manhole adjustments	0	50,000
R	1	Field office copier	2,400	0
R	1	Typewriter	0	550
R	1	Station wagon	12,000	0
R	3	Pickup trucks	39,000	0
R	2	Pickup trucks	0	26,000
R	1	Dump truck	24,000	0
R	1	TV Van	80,000	0
R	1	Tap/service truck	30,000	0
R	1	Cleaner/vacuum truck	130,000	0
R	1	Cleaner/vacuum truck	0	130,000
R	1	Kalamazoo saw	4,000	0
R	1	Gas detectors	12,000	0
R	1	Plumber's cables	6,500	0
R	3	Emergency vans	0	90,000
R	1	TV grouting truck	0	130,000
R	1	Microfiche viewer/printer	2,600	0
R	1	Flusher truck	30,000	0
N	1	High pressure cleaner	0	50,000
N	1	Backup truck	0	17,000
N	1	Flusher truck	0	30,000
N	1	Repair truck	0	28,000
R	1	Power rodder	0	19,000
Subtotal			402,500	2,085,550
TOTAL SEWER UTILITY			721,240	2,362,500

CITY OF WICHITA 1992/93 ANNUAL BUDGET

CAPITAL OUTLAY - REPLACEMENT AND NEW

R = REPLACEMENT; N = NEW

		1991 REVISED	1992 ADOPTED
WATER UTILITY			
Administration			
	Cash utility improvements	150,000	30,000
	Subtotal	150,000	30,000
System Planning and Development			
N	1 Pick-up	10,000	0
R	2 Pick-up	10,000	10,000
	Subtotal	20,000	10,000
Customer Service			
R	1 Bill processor	78,170	0
	Office redesign	0	80,450
R	1 Magnetic locator	1,100	0
R	1 Magnetic locator	0	1,100
R	1 Homelite pump	1,200	0
R	1 Homelite pump	0	1,200
R	3 Pick-up trucks	36,000	0
N	1 Software system	13,860	0
N	1 Billing system improvement	52,000	60,660
N	1 Service van	0	14,000
N	1 Billing work stations	0	7,530
R	4 Pick-up trucks	0	36,000
	Subtotal	182,330	200,940
Distribution			
	Cash utility improvements	2,846,560	2,922,450
N	1 Valve turner	2,400	0
R	2 Pick-up trucks	27,600	0
R	2 Pick-up trucks	0	14,870
R	6 Pump trucks	204,750	0
R	1 Back hoe	36,750	0
R	5 Back hoe	0	192,940
R	2 Vans	63,000	0
R	1 Vans	0	33,000
R	1 Loader	0	93,750
R	1 Air-powered tapper	2,700	0
R	1 Air-powered tapper	0	2,700
R	1 Tap machine	21,400	0
R	1 Tap machine	0	21,400
R	1 Pipe saw	4,750	0
R	1 Pumps	1,950	0
	Subtotal	3,211,860	3,281,110
Production and Pumping			
R	1 Pump truck	35,000	0
R	1 Mower tractor	30,000	0

CITY OF WICHITA 1992/93 ANNUAL BUDGET

CAPITAL OUTLAY - REPLACEMENT AND NEW

R = REPLACEMENT; N = NEW

	1991 REVISED	1992 ADOPTED
N 1 Drill presser	800	0
N 1 Digital megohmmeter	500	0
N 1 Signal calibrator	2,000	0
N 1 Multifactor meter	1,000	0
R 1 Spectrophotometers	220	0
N 1 Infrared hot plate	600	0
R 1 Station wagon	0	14,000
R 1 Pick-up truck	0	30,000
R 1 Mower	0	15,000
N 1 Crosby boat	13,000	0
R 2 Atomic absorption unit	0	42,500
R 1 Liquid storage cabinet	0	800
R 1 Acid storage cabinet	0	700
Subtotal	83,120	103,000
TOTAL WATER UTILITY	3,647,310	3,625,050
DATA CENTER		
R CPU upgrade	374,000	0
N Automated backup system	93,000	0
N Uninterrupted power supply	0	40,000
R Tools	500	500
TOTAL DATA CENTER	467,500	40,500
FLEET AND BUILDINGS		
R Vehicles and equipment	1,447,000	2,500,000
TOTAL FLEET AND BUILDINGS	1,447,000	2,500,000
SELF INSURANCE		
N Safety posters and materials	3,000	3,000
TOTAL SELF INSURANCE	3,000	3,000
STATIONERY STORES		
N 1 Binding machine	5,400	0
TOTAL STATIONERY STORES	5,400	0

CITY OF WICHITA 1992/93 ANNUAL BUDGET

EXPLANATION OF "OTHER" ON LINE ITEM DETAIL PAGES OF THE 1992/93 ANNUAL BUDGET

	1990 Actual	1991 Adopted	1991 Revised	1992 Adopted	1993 Estimated
CITY COUNCIL					
Tran. from convention & tourism	20,941	21,000	21,000	21,000	21,000
TOTAL CITY COUNCIL	20,941	21,000	21,000	21,000	21,000
FINANCE					
Contingency	0	10,000	10,000	0	0
TOTAL FINANCE	0	10,000	10,000	0	0
COMMUNITY FACILITIES					
Omnisphere Clearing account	10,418	12,000	12,000	12,000	12,000
TOTAL COMMUNITY FACILITIES	10,418	12,000	12,000	12,000	12,000
FIRE					
Prevention Hazardous materials program	0	119,960	5,000	31,190	31,190
TOTAL FIRE	0	119,960	5,000	31,190	31,190
POLICE					
Field Services Reserve unit	6,658	7,500	7,500	7,500	7,650
Investigations Exploited and miss. child.	14,274	15,000	15,000	15,000	15,300
TOTAL POLICE	20,932	22,500	22,500	22,500	22,950
EMERGENCY COMMUNICATIONS					
Administration Emergency rep. contingency	0	15,000	15,000	15,000	15,000
TOTAL EMERGENCY COMMUNICATIONS	0	15,000	15,000	15,000	15,000
LIBRARY					
Computer system purchase	0	266,000	266,000	266,000	266,000
Branch relocation/remodeling	0	207,000	207,000	85,000	0
TOTAL LIBRARY	0	473,000	473,000	351,000	266,000

CITY OF WICHITA 1992/93 ANNUAL BUDGET

EXPLANATION OF "OTHER" ON LINE ITEM DETAIL PAGES OF THE 1992/93 ANNUAL BUDGET

	1990 Actual	1991 Adopted	1991 Revised	1992 Adopted	1993 Estimated
HUMAN SERVICES					
Discretionary monies	0	150,000	60,280	150,000	150,000
TOTAL HUMAN SERVICES	0	150,000	60,280	150,000	150,000
PUBLIC WORKS					
Flood Control					
Noxious weed spraying	25,000	25,000	25,000	25,000	25,000
FW Administ. charges	0	1,380	0	0	0
Gas Tax					
Training	20,000	0	0	0	0
Engineering					
FW Administ. charges	0	6,460	0	0	0
Snow Removal					
Contingency	0	90,000	62,900	90,000	90,000
Traffic Control Maintenance					
FW Administ. charges	0	2,340	0	0	0
Street Maintenance					
FW Administ. charges	0	6,130	0	0	0
Contingency	0	280,000	130,240	131,600	0
TOTAL PUBLIC WORKS	45,000	411,310	218,140	246,600	115,000
HEALTH					
Administration					
Building and ground transfer	145,570	171,250	170,660	167,840	167,840
TOTAL HEALTH	145,570	171,250	170,660	167,840	167,840
PLANNING					
Administration					
Zoning ordinance rewrite	0	25,000	25,000	25,000	0
TOTAL PLANNING	0	25,000	25,000	25,000	0

CITY OF WICHITA 1992/93 ANNUAL BUDGET

EXPLANATION OF "OTHER" ON LINE ITEM DETAIL PAGES OF THE 1992/93 ANNUAL BUDGET

	1990 Actual	1991 Adopted	1991 Revised	1992 Adopted	1993 Estimated
PARK					
Landscape and Forestry					
Kansas Wildlife Exhibit	39,950	26,300	26,300	0	0
Recreation					
Clearing account	97,104	118,500	118,500	118,500	118,500
Reserve for future programs	0	0	50,000	125,000	125,000
TOTAL PARK	137,054	144,800	194,800	243,500	243,500
LANDFILL					
Transf. to waste mgmt trust	348,060	334,230	496,610	500,000	125,000
Indigent trash service	0	15,000	0	0	0
Contingency	0	100,000	100,000	100,000	100,000
Debt service	122,310	116,000	116,000	111,000	107,000
TOTAL LANDFILL	470,370	565,230	712,610	711,000	332,000
CENTRAL INSPECTION					
Transfers to General Fund					
Fire positions	99,420	100,020	100,020	100,360	104,370
City Manager	22,330	21,810	21,810	21,850	22,730
Transfer to WSU mgmt intern fund	1,500	0	0	0	0
TOTAL CENTRAL INSPECTION	123,250	121,830	121,830	122,210	127,100
AIRPORT					
Debt service	5,743,669	4,155,630	4,641,230	5,091,270	4,767,330
Capital lease	11,634	32,000	0	0	11,750
Contingency	0	190,720	0	0	0
TOTAL AIRPORT	5,755,303	4,378,350	4,641,230	5,091,270	4,779,080
GOLF					
Debt service	263,439	250,610	250,610	238,750	360,450
Clearing account	1,520	0	0	0	0
TOTAL GOLF	264,959	250,610	250,610	238,750	360,450
METROPOLITAN TRANSIT AUTHORITY					
Interfund transfers	27,630	0	0	0	0
Debt service	141,661	106,910	81,070	100,860	100,860
Contingency	29,634	0	0	25,000	90,000
TOTAL MTA	198,925	106,910	81,070	125,860	190,860

CITY OF WICHITA 1992/93 ANNUAL BUDGET

EXPLANATION OF "OTHER" ON LINE ITEM DETAIL PAGES OF THE 1992/93 ANNUAL BUDGET

	1990 Actual	1991 Adopted	1991 Revised	1992 Adopted	1993 Estimated
SEWER UTILITY					
Debt service	5,308,289	5,306,850	5,306,850	4,898,730	5,257,460
Payment in lieu of taxes	500,000	782,450	782,450	860,900	860,900
Contingency	0	16,390	450,000	450,000	450,000
Capital outlay	1,276,533	576,220	721,240	2,362,500	2,294,290
TOTAL SEWER UTILITY	7,084,822	6,681,910	7,260,540	8,572,130	8,862,650
WATER UTILITY					
Payment in lieu of taxes	565,032	1,192,000	1,192,000	1,262,000	1,262,000
Management Intern transfer	22,900	23,360	24,360	22,900	22,900
Fire mechanic transfer	32,000	33,030	34,030	32,000	32,000
Cross connection transfer	44,433	45,360	46,860	44,520	44,520
Engineering overhead transfer	0	0	0	67,580	67,580
Safety officer transfer	0	0	0	37,660	37,660
Resource conservation transfer	0	239,140	120,370	300,000	300,000
Debt service	11,063,264	7,201,750	2,840,470	7,148,090	6,933,690
Contingency	0	49,660	235,000	250,000	250,000
Capital outlay	2,822,106	3,392,790	3,647,310	3,625,050	3,950,290
Water supply purchase	0	2,000,000	2,000,000	2,000,000	2,000,000
TOTAL WATER UTILITY	14,549,735	14,177,090	10,140,400	14,789,800	14,900,640
DATA PROCESSING					
Note interest and debt payment	178,000	5,000	37,220	36,620	37,280
Debt service	625,000	1,171,320	1,134,900	1,134,700	1,124,310
Contingency	0	154,160	66,260	174,570	240,480
TOTAL DATA PROCESSING	803,000	1,330,480	1,238,380	1,345,890	1,402,070
FLEET AND BUILDINGS					
Fleet Maintenance					
Transfer to CIMP	1,018,100	0	0	0	0
Central Maintenance Facility					
Debt service	51,618	43,100	43,100	41,090	41,090
TOTAL FLEET AND BUILDINGS	1,069,718	43,100	43,100	41,090	41,090

CITY OF WICHITA 1992/93 ANNUAL BUDGET

EXPLANATION OF "OTHER" ON LINE ITEM DETAIL PAGES OF THE 1992/93 ANNUAL BUDGET

	1990 Actual	1991 Adopted	1991 Revised	1992 Adopted	1993 Estimated
SELF INSURANCE					
Tort Management					
Tort liability claims	68,584	96,700	96,700	344,840	344,840
Other settlement expenses	35,085	0	0	0	0
Group Health					
Premium refunds	0	6,000	6,000	6,000	6,000
Group Life					
Death benefits	185,182	350,000	350,000	400,000	400,000
Refunds	0	250	250	250	250
Worker's Compensation					
Transfer to General fund	500,000	0	0	0	0
Risk Management					
Contingency	10,000	500,000	500,000	1,000,000	1,000,000
TOTAL SELF INSURANCE	798,851	952,950	952,950	1,751,090	1,751,090
TELECOMMUNICATIONS					
Contingency	0	0	50,000	50,000	50,000
Inventory	86,289	0	0	0	0
TOTAL TELECOMMUNICATIONS	86,289	0	50,000	50,000	50,000
STATIONERY STORES					
Stores					
Inventory	394,972	0	0	0	0
Operating contingency	0	0	50,000	50,000	50,000
Micrographics					
Contingency	22,633	48,000	48,000	50,000	50,000
TOTAL STATIONERY STORES	417,605	48,000	98,000	100,000	100,000

NOTES

CITY OF WICHITA 1992/93 ANNUAL BUDGET

POSITION INVENTORY: THREE-YEAR COMPARISON OF HEADCOUNT, FULL-TIME AND FULL-TIME EQUIVALENTS (LOCALLY FUNDED)

	1990 REVISED			1991 REVISED			1992 ADOPTED		
	Hdcnt	FT	FTE	Hdcnt	FT	FTE	Hdcnt	FT	FTE
GENERAL FUND									
City Council	9	9	9	9	9	9	9	9	9
City Manager	8	8	8	8	8	8	8	8	8
General Government									
Personnel	14	14	14	16	16	16	17	17	17
Public & Intergvrmntl Affairs									
Public Information	2	2	2	2	2	2	2	2	2
Intergovernmental Relations	1	1	1	1	1	1	1	1	1
Economic Development	2	2	2	2	2	2	2	2	2
Total General Government	19	19	19	21	21	21	22	22	22
Community Facilities									
Century II	21	20	20.5	21	20	20.5	21	21	21
Expo Hall	5	4	4	4	4	4	4	4	4
Omnisphere	7	4	5.5	7	4	5.5	7	4	5.5
Historical Museum	1	1	1	1	1	1	1	1	1
Total Community Facilities	34	29	31	33	29	31	33	30	31.5
Department of Finance									
Director's Office									
Administration	4	4	4	5	5	5	5	5	5
Investment Management	1	1	1	1	1	1	6	6	6
Financial Management									
Financial Planning and Research	7	7	7	7	7	7	8	8	8
Central Accounting	17	17	17	15	15	15	15	15	15
Special Assessments	6	6	6	6	6	6	6	6	6
Management Services									
Purchasing	10	10	10	9	9	9	9	9	9
Records	2	2	2	2	2	2	2	2	2
Benefits	3	3	3	3	3	3	2	2	2
Revenue Management/Express	15	14	14.5	15	14	14.5	10	9	9.5
Total Department of Finance	65	64	64.5	63	62	62.5	63	62	62.5

CITY OF WICHITA 1992/93 ANNUAL BUDGET

POSITION INVENTORY: THREE-YEAR COMPARISON OF HEADCOUNT, FULL-TIME AND FULL-TIME EQUIVALENTS (LOCALLY FUNDED)

	1990 REVISED-----			1991 REVISED-----			1992 ADOPTED-----		
	Hdcnt	FT	FTE	Hdcnt	FT	FTE	Hdcnt	FT	FTE
Law	23	20	21.5	24	21	22.5	24	21	22.5
=====									
Municipal Court									
Clerk's Office	42	42	42.5	44	43	43.5	43	43	43
Probation Office	14	14	14	17	17	17	17	17	17
Warrant Office	0	0	0	0	0	0	20	20	20
Total Municipal Court	56	56	56.5	61	60	60.5	80	80	80
=====									
Fire Department									
Administration	20	20	20	19	19	19	19	19	19
Operations	330	330	330	341	341	341	341	341	341
Prevention	17	17	17	17	17	17	17	17	17
Total Fire Department	367	367	367	377	377	377	377	377	377
=====									
Police Department									
Field Services Bureau	318	318	318	343	343	343	353	353	353
Investigations Bureau	93	93	93	97	97	97	97	97	97
Support Services Bureau	159	159	159	157	157	157	138	138	138
Air Section	4	4	4	4	4	4	4	4	4
Total Police Department	574	574	574	601	601	601	592	592	592
=====									
Emergency Communications									
Alarm Section	1	1	1	1	1	1	1	1	1
=====									
Human Services									
Citizen Rights and Services	5	5	5	5	5	5	5	5	5
Home Ownership Program	0	0	0	1	1	1	1	1	1
Total Human Services	5	5	5	6	6	6	6	6	6
=====									

CITY OF WICHITA 1992/93 ANNUAL BUDGET

POSITION INVENTORY: THREE-YEAR COMPARISON OF HEADCOUNT, FULL-TIME AND FULL-TIME EQUIVALENTS (LOCALLY FUNDED)

	1990 REVISED-----			1991 REVISED-----			1992 ADOPTED-----		
	Hdcnt	FT	FTE	Hdcnt	FT	FTE	Hdcnt	FT	FTE
Public Works									
Administration	4	4	4	4	4	4	5	5	5
Natural Resources	2	2	2	3	3	3	10	3	3.5
I-96 Project	1	1	1	0	0	0	0	0	0
Fleet and Buildings	60	52	56	60	52	56	60	52	56
Maintenance									
Noxious Weeds	2	2	2	2	2	2	2	2	2
Weed Mowing	20	7	13.5	20	7	13.5	23	10	16.5
Street Cleaning	35	29	32	34	28	31	34	28	31
Street Maintenance	91	82	86.33	90	81	85.33	93	84	90.33
Traffic Control	38	28	33	38	28	33	38	28	33
Engineering	91	91	91	99	91	93	99	91	93
Total Public Works	344	298	320.83	350	296	320.83	364	303	330.33
Community Health									
Animal Control	17	17	17	17	17	17	19	18	18.5
Swimming Pool Inspections	0	0	0	0	0	0.5	0	0	0.5
Total Community Health	17	17	17	17	17	17.5	19	18	19
Park Department									
Administration	9	9	9	10	10	10	10	10	10
Landscape and Forestry									
Basic Services	62	46	52	69	50	57.5	69	50	57.5
Contracted Services	12	4	7	12	4	7	12	4	7
Botanica	7	3	5	8	4	6	8	4	6
Park Maintenance	143	97	109.25	143	97	109.25	141	95	107.25
Recreation Programs	396	29	134.75	442	29	144.25	444	31	146.25
Total Park Department	629	188	317	684	194	334	684	194	334
Library	129	85	107	129	85	107	128	84	106
Art Museum	20	18	18.75	21	19	19.75	21	19	19.75
TOTAL GENERAL FUND	2300	1758	1937.08	2404	1805	1997.58	2430	1825	2019.58

CITY OF WICHITA 1992/93 ANNUAL BUDGET

POSITION INVENTORY: THREE-YEAR COMPARISON OF HEADCOUNT, FULL-TIME AND FULL-TIME EQUIVALENTS (LOCALLY FUNDED)

	1990 REVISED-----			1991 REVISED-----			1992 ADOPTED-----		
	Hdcnt	FT	FTE	Hdcnt	FT	FTE	Hdcnt	FT	FTE
SPECIAL REVENUE FUNDS									
Special Alcohol/Drug Funds									
Human Services	1	1	1	1	1	1	1	1	1
=====									
Landfill									
Public Works	2	2	2	4	4	4	4	4	4
=====									
Central Inspection	59	59	59	63	63	63	63	63	63
=====									
TOTAL SPECIAL REVENUE FUNDS	62	62	62	68	68	68	68	68	68
=====									
ENTERPRISE FUNDS									
Airport	109	105	105.5	109	105	105.5	110	106	106.5
=====									
Golf Course System	48	14	29.11	48	14	29.11	48	14	29.11
=====									
Metropolitan Transit Authority									
Administration	13	13	13	13	13	13	13	13	13
Bus Operators	69	69	69	70	70	70	70	70	70
Maintenance personnel	16	16	16	16	16	16	16	16	16
=====									
Total Metropolitan Transit	98	98	98	99	99	99	99	99	99
=====									
Sewer Utility									
Sewage Treatment	62	62	62	69	69	69	69	69	69
Sewer Maintenance	82	82	82	81	81	81	88	88	88
=====									
Total Sewer Utility	144	144	144	150	150	150	157	157	157
=====									

CITY OF WICHITA 1992/93 ANNUAL BUDGET

POSITION INVENTORY: THREE-YEAR COMPARISON OF HEADCOUNT, FULL-TIME AND FULL-TIME EQUIVALENTS (LOCALLY FUNDED)

	1990 REVISED			1991 REVISED			1992 ADOPTED		
	Hdcnt	FT	FTE	Hdcnt	FT	FTE	Hdcnt	FT	FTE
Water Utility									
Production and Pumping	59	52	53.75	54	47	48.75	54	47	48.75
Transmission and Distribution	66	59	61	68	61	63	68	61	63
Customer Service	55	55	55	51	51	51	53	53	53
Administration	5	5	5	5	5	5	6	6	6
System Planning & Development	0	0	0	8	8	8	8	8	8
Total Water Utility	185	171	174.75	186	172	175.75	189	175	178.75
TOTAL ENTERPRISE FUNDS	584	532	551.36	592	540	559.36	603	551	570.36
INTERNAL SERVICE FUNDS									
Data Center	9	9	9	12	12	12	12	12	12
Fleet and Buildings	55	55	55	55	55	55	57	57	57
Self-Insurance Fund									
Risk Management	2	1	1.5	2	1.5	1.5	2	1.5	1.5
Safety Office	1	1	1	1	1	1	2	2	2
Total Self Insurance Fund	3	2	2.5	3	2.5	2.5	4	3.5	3.5
Stationery Stores	7	7	7	7	7	7	7	7	7
TOTAL INTERNAL SERVICE FUNDS	74	73	73.5	77	76.5	76.5	80	79.5	79.5

CITY OF WICHITA 1992 / 93 ANNUAL BUDGET

POSITION INVENTORY: THREE-YEAR COMPARISON OF HEADCOUNT, FULL-TIME AND FULL-TIME EQUIVALENTS (LOCALLY FUNDED)

	1990 REVISED-----			1991 REVISED-----			1992 ADOPTED-----		
	Hdcnt	FT	FTE	Hdcnt	FT	FTE	Hdcnt	FT	FTE
CITY-COUNTY FUNDS									
Emergency Communications	57	57	57	57	57	57	56	56	56
Flood Control	22	19	20.5	22	19	20.5	24	19	21.5
Community Health									
Administration	12	12	12	12	12	12	12	12	12
Environmental Health	24	24	24	24	24	24	24	24	24
Personal Health	33	33	33	33	33	33	34	34	34
Water Quality Cross Connection	1	1	1	1	1	1	1	1	1
Total Community Health	70	70	70	70	70	70	71	71	71
Metropolitan Area Planning	23	23	23	23	23	23	23	23	23
TOTAL CITY-COUNTY FUNDS	172	169	170.5	172	169	170.5	174	169	171.5
TOTAL LOCALLY FUNDED POSITIONS	3192	2594	2794.44	3313	2658.5	2871.94	3355	2692.5	2908.94

CITY OF WICHITA 1992/93 ANNUAL BUDGET

SCHEDULE OF EMPLOYEE COMPENSATION IN BIWEEKLY AMOUNTS

Range	A	B	C	D	E	F
Noncommissioned Personnel (as of 10/28/91):						
606	428.17	447.73	468.19	489.60	511.97	535.34
607	442.66	463.26	484.82	507.39	531.00	555.70
608	458.00	479.71	502.44	526.28	551.22	577.29
609	474.33	497.19	521.15	546.27	572.60	600.17
610	491.55	515.64	540.90	567.41	595.20	624.45
611	509.85	535.26	561.94	589.96	619.37	650.16
612	529.24	556.00	584.14	613.67	644.71	677.36
613	549.79	578.04	607.74	638.97	671.81	706.27
614	571.60	601.38	632.72	665.70	700.39	736.90
615	594.71	626.13	659.22	694.06	730.73	769.34
616	619.19	652.32	687.23	723.99	762.75	803.73
617	645.11	680.09	716.98	755.87	796.88	840.24
618	672.65	709.62	748.63	789.80	833.22	878.86
619	701.82	740.82	782.00	825.48	871.37	919.83
620	732.71	773.89	817.38	863.32	911.83	963.28
621	765.47	809.00	855.00	903.63	955.01	1,009.30
622	800.23	846.18	894.76	946.13	1,000.47	1,058.10
623	837.02	885.58	936.99	991.35	1,048.88	1,109.84
624	876.02	927.39	981.77	1,039.34	1,100.29	1,164.68
625	917.42	971.66	1,029.11	1,089.96	1,154.42	1,222.79
626	961.24	1,018.60	1,079.40	1,143.81	1,212.08	1,284.40
627	1,007.72	1,068.40	1,132.73	1,200.96	1,273.26	1,349.70
628	1,057.00	1,121.12	1,189.10	1,261.23	1,337.72	1,418.93
629	1,109.22	1,177.05	1,246.79	1,325.37	1,406.39	1,492.31
630	1,134.85	1,206.10	1,281.83	1,362.32	1,447.87	1,538.86
631	1,193.52	1,268.88	1,349.01	1,434.21	1,524.77	1,621.33
632	1,255.73	1,335.49	1,420.32	1,510.54	1,606.49	1,708.69

Management Pay Plan

Grade	Minimum	Maximum
010	32,136.75	48,205.13
009	34,547.27	51,820.38
008	37,137.87	55,706.81
007	39,923.06	59,885.10
006	42,917.31	64,375.97
005	46,136.16	69,204.24
004	49,596.17	74,395.80
003	53,315.96	79,974.45
002	57,315.20	85,973.31
001	61,613.55	92,421.36

CITY OF WICHITA 1992/93 ANNUAL BUDGET

SCHEDULE OF EMPLOYEE COMPENSATION IN BIWEEKLY AMOUNTS

Range	A	B	C	D	E	F
Commissioned Personnel (as of 10/28/91):						
721	779.21	823.66	870.66	920.32	972.83	1,028.36
722	833.19	881.42	932.47	986.46	1,043.60	1,103.92
723	871.91	922.87	976.81	1,033.90	1,094.34	1,158.31
724	912.92	966.78	1,023.82	1,084.23	1,148.19	1,215.98
725	956.41	1,013.29	1,073.59	1,137.45	1,205.12	1,277.10
726	1,002.49	1,062.68	1,126.48	1,194.12	1,265.81	1,341.84
727	1,026.92	1,088.89	1,154.60	1,224.27	1,298.16	1,376.42
728	1,077.28	1,142.81	1,212.33	1,286.08	1,364.31	1,447.21
729	1,130.67	1,199.99	1,273.57	1,351.67	1,434.56	1,522.21
730	1,157.49	1,230.29	1,307.70	1,389.97	1,477.41	1,570.41
731	1,217.45	1,294.49	1,376.40	1,463.50	1,556.11	1,654.75
732	1,281.04	1,362.57	1,449.29	1,541.51	1,639.61	1,744.11

Management Pay Plan

Grade	Minimum	Maximum
010	32,136.75	48,205.13
009	34,547.27	51,820.38
008	37,137.87	55,706.81
007	39,923.06	59,885.10
006	42,917.31	64,375.97
005	46,136.16	69,204.24
004	49,596.17	74,395.80
003	53,315.96	79,974.45
002	57,315.20	85,973.31
001	61,613.55	92,421.36

EMPLOYEE BENEFITS

Social Security (FICA)

Social Security contribution rates are established by the Federal government. Equal shares (percent of salary) are paid by the employer (7.65%) and the employee (7.65%). The rate is applied only to the first \$51,300 on an employee's salary. For commissioned Police and Fire employees (since April 1, 1986) the City budgets 1.45% (Medicare portion only).

Employee Retirement

Wichita Employee Retirement

Permanent full-time employees, except Police and Fire department commissioned staff, are members of this retirement system. Employee contribution rates (percent of salary) are fixed and dependent upon the retirement plan (No. 1, 6.4% or No. 2, 4.1%) for which the employee is eligible. City of Wichita contributions are based on actuarial recommendations. The 1991 rate is 11.2% of salaries and the 1992 rate is 11.0% of salary. The liability of the City is reduced as Plan No. 1 employees retire or leave the system.

Police and Fire Retirement

Permanent full-time commissioned employees of the Police and Fire departments are member of this retirement system. Employee contribution rates (percent of salary) are fixed and dependent upon the retirement plan for which the employee is eligible. City of Wichita contributions are based on actuarial recommendations. The 1991 rate for the City is 23.3% and the 1992 rate is 23.4% of salary.

Workers' Compensation

The City of Wichita's contribution rate for workers' compensation varies by department and is determined by utilization history. Rates range from 0.85% to 2.36% in 1991. An increase in rates for 1992 is budgeted based on actual and anticipated increases for medical services. The 1992 rates range from 1.10% to 3.05% of salary.

Unemployment

The City of Wichita contributes .28% of total salaries toward unemployment insurance. The contribution rate is established by the State of Kansas.

Health Insurance

The City of Wichita offers two optional health insurance plans. Contribution to the plans is on a 75%/25% split, with the City paying 75% of premiums. For budgetary purposes, the amount charged to departments is computed through a weighted average of both plan options and single or family coverage. Departments were charged \$1,768 per full-time employee in 1991. The rate rises to \$2,145 in 1992 based on anticipated premium increases.

Life Insurance

Optional term life insurance is available to permanent full-time employees. Coverage is based on employee salary levels and approximates twice the salary. Contribution rates are based on one-third employee, one-third employer, and one-third fund interest revenue. Additional Accidental Death and Dismemberment coverage is available at 100% cost to the employee. The City of Wichita contribution rate equates to .153% of salary in 1991 and .16% of salary in 1992.

SUMMARY OF EMPLOYEE BENEFITS FOR 1992

	Civilian	Commissioned
Social Security (FICA)	7.65%	1.45%
Retirement/pension	11.00%	23.40%
Workers' compensation	By department	By department
Unemployment compensation	0.28%	0.28%
Health insurance (average per employee)	\$2,145	\$2,145
Life insurance	0.16%	0.16%

EXPLANATION OF OBJECT CODES

OBJECT NO.	OBJECT TITLE	TITLE	SUBJECT TITLE
110	REGULAR SALARIES	1100	BI-WEEKLY WAGES
		1101	LONGEVITY
		1102	EDUCATION PAY
		1103	EMT PAY
		1104	SHIFT DIFFERENTIAL
		1105	HAZARD DUTY PAY
		1199	OTHER REGULAR SALARIES
120	SPECIAL SALARIES	1200	PART-TIME WAGES
		1201	LIMITED/SEASONAL WAGES
		1202	MTA DRIVERS/MAINT. STAFF
		1203	PAID LEAVE
		1204	CLOTHING ALLOWANCE
		1206	ACTING OFFICER PAY
		1299	OTHER SPECIAL SALARIES
130	OVERTIME	1300	PREMIUM
		1301	STRAIGHT
		1302	COURT APPEARANCE
		1303	HOLIDAY PAY
140	EMPLOYEE BENEFITS	1400	F.I.C.A.
		1401	WER-PENSION
		1402	P&F PENSION
		1403	WORKERS' COMPENSATION
		1405	GROUP HEALTH INSURANCE
		1406	GROUP LIFE INSURANCE
		1407	CENTRAL STATES (MTA)
210	UTILITIES	2100	ELECTRICITY
		2101	GAS-KPL
		2102	GAS-ARKLA
		2103	HEATING OIL
		2104	WATER
		2105	SEWER
		2106	LANDFILL
		2107	TRASH SERVICE
		2108	HAZARDOUS MATERIALS DISPOSAL
		2199	OTHER UTILITIES
220	COMMUNICATIONS	2200	PBX--LINE CHARGES
		2201	PBX--INSTRUMENT CHARGES
		2202	MOVES AND CHANGES
		2203	LONG DISTANCE SERVICE
		2204	LOCAL SERVICE
		2205	SPECIAL CIRCUITS (DATA LINES)
		2206	PAGERS AND MOBILE PHONES
		2207	POSTAGE-REGULAR
		2208	POSTAGE-SPECIAL (CERTIFIED)
		2209	POSTAGE-POSTCARDS
		2210	SHIPPING AND FREIGHT
		2211	EXPRESS MAIL
		2212	CATV (CABLE)
		2299	OTHER COMMUNICATIONS

EXPLANATION OF OBJECT CODES

OBJECT NO.	OBJECT TITLE	TITLE	SUBJECT TITLE
230	TRANSPORTATION/TRAINING	2300	AUTO TAGS & TITLES
		2301	MEAL/LODGING ALLOWANCE
		2302	OUT-OF-TOWN REGISTRATION FEES
		2303	IN-TOWN REGISTRATION FEES
		2304	TRAINING CONSULTANTS
		2305	PROSPECTIVE EMPLOYEE INTERVIEW
		2306	MOVING COST-NEW EMPLOYEE
		2307	EMPLOYEE IN-TOWN MILEAGE
		2308	TRANS. OUT-OF-TOWN
		2399	OTHER TRANSPORTATION
240	INSURANCE	2400	BUILDING AND CONTENTS
		2401	VEHICLE LIABILITY
		2402	GENERAL LIABILITY
		2403	BOILER
		2404	LOSS RESERVE
		2405	BC/BS HEALTH
		2406	EQUICOR HEALTH
		2499	OTHER INSURANCE
250	PROFESSIONAL SERVICES	2500	CERTIFICATION FEES
		2501	PRE-EMPLOYMENT EXPENSES
		2502	LABORATORY SERVICES
		2503	STUDIES/CONSULTANTS
		2504	ENGINEERING
		2505	CONTRACTORS
		2506	LEGAL SERVICES
		2507	AUDITS
		2508	TEMPORARY HELP SERVICES
		2599	OTHER PROFESSIONAL SERVICES
260	DP/OA COSTS	2600	DATA CENTER CHARGES
		2601	MAINT. DP/OA EQUIPMENT
		2602	SCDP CHARGES
		2699	OTHER DP/OA CHARGES
270	EQUIPMENT CHARGES	2700	MOTOR POOL-SCHEDULED CHARGES
		2701	MOTOR POOL-UNSCHEDULED CHARGES
		2702	LEASE/RENT EQUIPMENT
		2703	MAINT.-EQUIPMENT
		2799	OTHER EQUIPMENT CHARGES
280	BLGS & GROUND CHARGES	2800	CMF CHARGES
		2801	BUILDING LEASE/RENT
		2802	MAINT.-GROUNDS
		2803	MAINT.-BUILDINGS
		2804	PEST CONTROL SERVICES
		2805	JANITORIAL SERVICES
		2899	OTHER BLDG & GRNDS CHRGS
290	OTHER CONTRACTUALS	2900	CITY ADMINISTRATIVE CHARGES
		2901	WATER ADMINISTRATIVE CHARGES
		2902	ADVERTISING
		2903	DIRECTORIES
		2904	CODES & MANUALS
		2905	PERIODICALS
		2906	MEMBERSHIP DUES
		2999	OTHER CONTRACTUALS

EXPLANATION OF OBJECT CODES

OBJECT NO.	OBJECT TITLE	TITLE	SUBJECT TITLE
310	OFFICE SUPPLIES	3100	PRINTING & GRAPHICS-INTERNAL
		3101	PRINTING & GRAPHICS-EXTERNAL
		3102	PHOTOCOPYING
		3103	MICROCOMPUTER SOFTWARE
		3104	PETTY CASH
		3105	PREPRINTED FORMS
		3106	STATIONERY STORES
		3107	MICROFILMING
		3199	OTHER OFFICE SUPPLIES
320	CLOTHING AND TOWELS	3200	TOWEL SERVICE
		3201	CLEANING
		3202	COVERALLS
		3203	PROTECTIVE CLOTHING
		3204	UNIFORMS
		3205	LEATHER GOODS
		3299	OTHER CLOTHING
330	CHEMICALS	3300	AMMONIA
		3301	BULK CHLORINE
		3302	CYLINDER CHLORINE
		3303	POLYELECTROLYTE
		3304	POLYMER
		3305	LIME
		3306	PHOSPHATE
		3307	CALCIUM CHLORIDE
		3308	CARBON DIOXIDE
		3309	SULFUR DIOXIDE
340	EQUIPMENT PARTS	3310	POTASSIUM PERMANGANATE
		3311	ODOR MASKANTS
		3399	OTHER CHEMICALS
		3400	COMPUTERS AND PRINTERS
		3401	COMMUNICATION EQUIPMENT
		3402	AUDIO-VISUAL EQUIPMENT
		3403	AUTOMOTIVE
		3404	TRUCKS/HEAVY EQUIPMENT
		3405	HELICOPTER
		3406	LAWN CARE EQUIPMENT
350	MATERIALS	3407	BUILDING EQUIPMENT
		3408	PUMPS
		3409	MOTORS
		3410	ELECTRICAL EQUIPMENT
		3411	CHEMICAL FEEDERS
		3499	OTHER EQUIPMENT PARTS
		3500	LUMBER
		3501	CEMENT
		3502	CONCRETE
		3503	HOT-MIX ASPHALT
		3504	COLD-MIX ASPHALT
		3505	EMULSIFIED ASPHALT
		3506	GRAVEL & STONE
		3507	SAND
		3508	SALT
		3509	KILN DUST
		3599	OTHER RAW MATERIALS

EXPLANATION OF OBJECT CODES

OBJECT NO.	OBJECT TITLE	TITLE	SUBJECT TITLE
360	EQUIPMENT SUPPLIES	3600	AUTO BATTERIES
		3601	NON-AUTO BATTERIES
		3602	TIRES
		3603	LUBRICANTS
		3604	DIESEL FUEL
		3605	UNLEADED FUEL
		3606	GASOLINE
		3607	PROPANE
		3608	FLUIDS
		3609	ANTIFREEZE
		3699	OTHER EQUIPMENT SUPPLIES
370	BUILDING PARTS	3700	APPLIANCES
		3701	GARAGE & SHOP EQUIPMENT
		3702	BUILDING REPAIRS
		3703	FACILITY REPAIRS
		3799	OTHER BUILDING & CONTENTS PARTS
380	NON-CAPITALIZABLE EQUIP.	3800	COMMUNICATION EQUIPMENT
		3801	DP/OA EQUIPMENT
		3802	FIREARMS & OTHER WEAPONS
		3803	LAB EQUIPMENT
		3804	SAFETY EQUIPMENT
		3805	MAINTENANCE EQUIPMENT
		3806	OFFICE EQUIP. & FURNITURE
		3807	TRAINING EQUIPMENT
		3808	LIBRARY MATERIALS
		3809	FILMS
		3810	LAWN CARE EQUIPMENT
		3811	HAND TOOLS
		3899	OTHER NON-CAPITALIZED EQUIP.
390	OTHER COMMODITIES	3900	CUSTODIAL SUPPLIES
		3901	PHOTOGRAPHY SUPPLIES
		3902	GARDEN/GROUNDS SUPPLIES
		3903	FOOD SUPPLIES
		3904	MEDICAL SUPPLIES
		3999	OTHER COMMODITIES
410	LAND	4100	PARK SITES
		4101	DUMP SITES
		4102	FIRE STATION SITES
		4199	OTHER
420	BUILDINGS	4200	WATER SYSTEMS
		4201	ELECTRICAL
		4202	CARPETING & WINDOW TREATMENT
		4203	HEATING/COOLING SYSTEMS
		4204	IMPROVEMENTS
		4299	BLDGS, OTHER
430	IMPROVEMENTS OTHER THAN BLDGS	4300	FIRE HYDRANTS
		4301	PARK EQUIPMENT
		4302	PERMANENT SIGNS
		4303	RECREATION EQUIPMENT
		4304	SIDEWALKS
		4305	SWIMMING POOLS
		4306	TRAFFIC SIGNALS
		4307	UTILITY LINES
		4399	OTHER IMPROVEMENTS

EXPLANATION OF OBJECT CODES

OBJECT NO.	OBJECT TITLE	TITLE	SUBJECT TITLE
440	OFFICE EQUIPMENT	4400	FURNITURE
		4401	MICROCOMPUTERS/PRINTERS
		4402	TYPEWRITERS
		4499	OTHER OFFICE EQUIPMENT
450	VEHICULAR EQUIPMENT	4501	AUTOMOBILES STATION WAGONS
		4502	LIGHT TRUCKS/VANS
		4503	HEAVY TRUCKS (10,000 GVWR)
		4504	MOTORCYCLES/SCOOTERS
		4505	POWERED CONSTRUCTION EQUIP.
		4506	NON-POWERED CONST. EQUIPMENT
		4507	FIRE APPARATUS
		4599	OTHER VEHICLES/VEHICLE EQUIP.
460	OPERATING EQUIPMENT	4601	AUDIO (RADIOS, RECORDERS, ETC)
		4602	VIDEO (CAMERAS, ETC)
		4603	AUDIO-VISUAL (PROJECTORS, ETC)
		4604	DP/OA EQUIPMENT
		4605	TOOLS & SHOP EQUIPMENT
		4606	LAWN CARE
		4607	FIREARMS & WEAPONS
		4699	OTHER OPERATING EQUIPMENT
510	INTERFUND TRANSFERS	5100	CONTRIBUTIONS TO OTHER FUNDS
		5101	REIMBURSEMENT TO OTHER DEPTS.
		5102	CONTRIBUTIONS TO CITY (WATER)
		5199	OTHER INTERFUND TRANSFERS
520	DEBT SERVICE	5200	PRINCIPAL-G.O.
		5201	PRINCIPAL-SPECIALS
		5202	PRINCIPAL-REVENUE BONDS
		5203	INTEREST-G.O.
		5204	INTEREST-SPECIALS
		5205	INTEREST-REVENUE BONDS
		5206	BOND ISSUANCE EXPENSE
		5207	FISCAL PAYING AGENT FEES
530	OTHER NON-OPERATING EXPENSE	5300	CONTINGENCY
		5301	REFUNDS
		5302	TORT LIABILITY CLAIMS
		5304	INSURANCE BENEFITS
540	INVENTORY	5401	INVENTORY (CLEARING ACCOUNT)

Revised Calendar
1992/93 BUDGET DEVELOPMENT PROCESS

1992 Annual Budget

<u>DATE (1991)</u>	<u>ACTION</u>
March 12	Presentation of City financial outlook at department director retreat.
March 19	City Council Workshop on the Financial Plan.
April 2	City Election.
April 11	1991 and 1992 budget exceptions due from departments. Updated narrative summaries due.
April 11 - May 17	Budget review/analysis. Line-item assumptions and projections developed for 1993.
April 18	First quarter year-to-date performance measures and savings incentive proposals due from departments. Supplementary lists and revenue information due.
April 25	Department reduction scenarios are completed.
May 2	1993 line-item are projections completed.
May 28 - June 19	City Manager review of 1991/92.
July 8	Budget distributed to City Council.
July 16	City Council hearing on 1992 proposed budget.
July 23	En banc hearings on City-County budgets. City Council hearing (informal) on 1992 proposed budget.
July 30	City Council hearing on 1992 proposed budget.
August 2	Last day for publication of notice of final hearing on 1992 budget.
August 6	City Council hearing on 1992 proposed budget.
August 13	City Council formal hearing and formal adoption of 1992 annual budget.
August 26	Last day for filing levies and 1992 budget with Sedgwick County Clerk.

Department of Finance
Financial Planning and Research
March 22, 1991

BUDGET INSTRUCTIONS
FOR THE 1991 ADOPTED AND 1992 APPROVED BUDGETS
AND FOR 1993 LINE-ITEM PROJECTIONS

March 22, 1991

The 1992-1996 Financial Plan for the City of Wichita has been presented. Preliminary forecasts indicate an uncertain budgetary outlook. In 1990 the City experienced reduced collections from revenues sensitive to recessionary impacts. At this point, the timing and extent of recovery cannot be predicted. A prudent approach is to make conservative revenue forecasts for the future, with compatible expenditure adjustments.

Department directors and Finance staff already have taken short-term actions. Whenever possible, capital outlay and commodities expenditures are being deferred or cut entirely; the filling of positions is being delayed. Revisions to the 1991 adopted and 1992 approved budgets therefore will be made cautiously under these conditions.

The Current Budget Development Process

The 1991 (revised) and 1992 proposed budgets will be completed as closely as possible to the respective budgets that were adopted and approved in last year's budget development process. A mid-year FAMIS roll-over will not be executed in 1991.

When the 1991 and 1992 revised budgets are presented in the City Manager's proposed budget, total budgeted amounts probably will decrease in many cases. This is the result of salary reprojections just completed by departments and Finance staff.

A limited number of changes to the 1991 and 1992 budgets will be necessary and desirable. However, such revisions will occur by exception only.

Programmatic Revisions

Programmatic revisions generally will not be possible, (1) unless significant (5% or more) overall savings result or (2) unless previously approved by the City Council and/or City Manager. "Wholesale" revisions will not be acceptable.

Departments are encouraged to propose cooperative ways with each other to accomplish services at a net reduced cost. These proposals may be interim or permanent in duration.

Tax-funded operations are urged to ensure that all appropriate costs are charged to nontax-funded resources. Analysts have been working with departments to develop many such charges.

Savings resulting from any of the above will not be available to utilize for increases, except on a case-by-case review.

Budget Instructions (Continued)
March 22, 1991

New Revenues

Financial analysts have been working with departments to identify potential new revenues as well as recommendations for increases to existing revenues. The effort is part of a City-wide revenue project, to identify legal authority, gather historical revenue data, and develop systematic and transferable forecasting methodologies. Departments will submit preliminary information for this project (Part III below).

Newly identified revenue sources and increases to existing revenues may not be used at this time to offset projected expenditure increases.

Savings Incentive Program

Departments are reminded of the availability of the savings incentive program to finance up-front costs which result in long-term (multi-year) payback savings. These funds are available on a loan basis. The Finance Department also will support an additional incentive which returns to the department up to 25% of first-year savings for one-time expenditures determined by the department. The amount and percentage of the returned incentive will be evaluated and determined on a case-by-case basis.

Organization of Budget Submittals

In the current budget development season, budget submittals will consist of five parts. These will be prepared by departments and Finance staff, as follows:

- PART I -- Narrative Summaries. Updated by departments, from 1991/92 Budget submittals. Due April 11.
- PART II -- Exceptions to 1991 and 1992 Budgets. Prepared by departments, reviewed by Finance. Three complete sets of exceptions are due April 11.
- PART III -- Supplementary Lists and Revenue Information. Three complete sets of lists and revenue information are due April 18.
- PART IV -- Department Reduction Scenarios. Identified by Finance and departments, reviewed by Finance. Instructions to come later.
- PART V -- Line-item 1993 Projected Budgets. Prepared by Finance staff in consultation with staff of operating departments.

Budget Instructions (Continued)
March 22, 1991

PART I - NARRATIVE SUMMARIES

Departments will submit narrative summaries concerning their overall budget, their progress in meeting strategic goals and performance measurement implementation, and other activities. Each summary should be started on a new page.

The order of narrative presentation for each department budget submittal is as follows:

1. Executive Summary. This section, of one or two pages, will summarize the department's efforts to comply with the original 1991/92 budget instructions and current exceptions to the 1991/92 budget. "Bullets" should be used to emphasize most important points.
2. The Strategic Agenda. Describe the department's role in implementing the City's strategic agenda. Comments should include progress made in 1990 and anticipated in 1991.
3. Performance Measurement. The submittal should briefly describe the status of the department's performance measurement program and department use of PMs in planning and managing the work program.
4. Federal, State and Private Grants. Summarize the department efforts, success and outlook for continuing non-City funding sources and for new sources of non-City funding.
5. Compliance with the 1989/90 Adopted Budget Plan. The department should refer to 1989 and 1990 actual-to-budget information prepared by the Department of Finance.
6. Implementing the Central Service Cost Allocation Plan. Summarize progress in implementing and updating the cost allocation plan in fee schedules.
7. Privatization and Volunteerism. Provide an up-to-date list of privatization projects and contracts, by type of service, estimated savings, etc. , for the 1990 and 1991 years. Departmental functions being considered for privatization in 1991 should be listed.

Budget Instructions (Continued)
March 22, 1991

PART II - EXCEPTIONS TO 1991 AND 1992 BUDGETS (GUIDELINES)

The main part of the budget submittal for 1991 and 1992 will be budget exceptions prepared by departments on special budget adjustment (BA) forms. The goal for departments is to limit such exceptions in the submittal as much as possible and to operate within the 1991 adopted and 1992 approved budgets.

For routine adjustments, Departments will continue to process most 1991 changes on the white budget adjustment forms, as part of normal on-going current-year transactions. These should not be part of department budget submittals but should be sent routinely to Financial Planning and Research.

For the current budget submittal, Departments will prepare budget exceptions on Form 2. These are color-coded in salmon (1991) and green (1992). Use one color-coded form (for the appropriate year) for each budget adjustment. Completion of the reverse side (impact and other information) will assure the most timely review of the proposed exception. Please make copies in the appropriate color, as needed.

Summarize exceptions (from each color-coded form) on Form 1. This will be the form used by financial analysts to complete the revised budget pages. Departments will not be entering any information into BPREP or on budget pages, and these will not be part of the budget submittal from departments.

In the current budget development process, departments will prepare budget adjustments for exceptions in accounts 2000, 3000, and 4000. Financial analysts will prepare all other budget adjustments.

Guidelines for exceptions apply to all budgets, regardless of funding source. The guidelines follow:

1. Changes that should be part of the formal revised budget submittal are as follows:
 - a. Major changes that were unforeseen when the budget was adopted but are certain (or highly likely) to occur in 1991 and 1992.
 - b. Major changes are defined as follows:
 - o any increase or decrease greater than \$10,000, or
 - o any change involving at least \$3,000, but only if the amount is at least 10% of the amount originally budgeted.
 - c. Changes that are critical in 1991 and 1992 but were reduced during budget review.

"Gray areas" obviously will exist. Department staff members are encouraged to use their best judgment.

PART II - EXCEPTIONS ... (CONTINUED)

2. If a line-item increase is needed, an (equal) offsetting decrease or reduction must be identified.

Offsetting decreases must be identified from the 2000, 3000, and 4000 categories.

Personal services savings may not be identified to fund an increased need or a new need in 1991 and 1992.

If a 4000 item is reduced in exchange for an increase in a 2000 or 3000 line, the 2000 or 3000 expenditure increase must be a one-time only expenditure.

Salary underexpenditures may be used only if departments identify a position for reduction. Consult with the assigned financial analyst for the projected estimate to use for the position reduction.

The total adopted budgeted amounts for accounts 2000, 3000, and 4000 will not be exceeded, unless a position has been identified and approved for deletion. In this case only, an increase to the 2000, 3000 and 4000 accounts is offset by a decrease in personal services.

3. Departments may propose changes among appropriations (divisions/activities/sections) if they are within the same fund and if they are within 2000, 3000, and 4000 accounts.
4. Budget adjustments should be made at the subobject level.
5. Major revisions to 5000-series line items should be presented and justified on a case-by-case basis.
6. Departments are encouraged to propose cooperative ways to interact with each other, in order to accomplish services at a net reduced cost. These proposals may be interim or permanent in duration.
7. Departments should be aware that budget adjustments/exceptions (prepared as part of the budget submittal) will not be processed until after the City Council approves the revised 1991 budget. This will be sometime in early August. Departments should continue routinely to process adjustments that cannot be delayed.

Instructions (Continued)
March 22, 1991

PART III - SUPPLEMENTARY LISTS AND REVENUE INFORMATION

Department budget submittals will include several forms containing updated supplementary information. In most cases the information will not need to be redeveloped but will be nearly the same as submitted last year.

Besides the summary of budget exceptions (Form 1) and the color-coded budget adjustment forms (Form 1 for 1991 and 1992), the following forms should be completed according to the instructions on each form:

Form 3	Capital Outlay
Form 4	Department-budgeted Travel
Form 5	Professional Development/Training (Training Fund)
Form 6	Dues and Subscriptions
Form 7	Other (5000 items)
Form 8	Federal/State Funding
Form 9	Revenues
Form 10	Performance Measures
Form 11	Savings Incentive Proposals

PART IV - DEPARTMENT REDUCTION SCENARIOS

Finance Department staff will be presenting instructions for reduction scenarios later.

PART V - LINE ITEM 1993 PROJECTED BUDGETS

Staff in Financial Planning and Research will develop line-item forecasts, based on assumptions for each line item or object. Departments will be consulted regarding certain expenditure assumptions.

The 1993 line-item forecasts will not replace the detailed 1993 line-item budgets to be developed by departments next year. The purpose of the 1993 line-item forecasts is to facilitate better planning, based on current assumptions about revenue streams and anticipated expenditure increases.

DEPARTMENT BUDGET COORDINATORS
1992/93 BUDGET

<u>DEPARTMENT/DIVISION</u>	<u>DIRECTOR</u>	<u>BUDGET COORDINATOR</u>
Airport	Bailis Bell	Dwight Greenlee Backup: P. Bolte, J. Zogelman
Art Museum	Richard Gruber	Doug King
City Manager	Chris Cherches	Sharon Hamrick
City Council		Carla Shull
Historical Museum		Robert Puckett
Intergovernmental Affairs		Cathy Holdeman
Personnel		Lynette Wolfe
Public Affairs		Cyndra Ternes
Century II/Expo Hall		Jim Hess
Omnisphere		Jose Olivarez Backup: G. Moats
Central Inspection	Paul Steinbrenner	Gary Cortner
Data Center	Ray Trail	Roger Clark
Emergency Comm.	Ken Duckworth	B. Stewart Backup: S. Dodds
Finance	Ray Trail	Pambos Charalambous
Fire	Larry Garcia	J. Bode Backup: J. Nyberg
Health	Fred Tosh	B. Farney Backup: J. Hatfield, S. Binns
Human Services	Earline Wesley	Mike Reichenberger Backup: L. Stanbrough Tom Smith
Housing		Annie Montgomery
Citizen Rights & Services		
Law	Tom Powell	Dana Winkler
Library	Richard Rademacher	John Ellert Backup: S. Al-Shaer
Metropolitan Transit Authority	Joe Varneke	Jerry Baker Backup: J. Varneke
Municipal Court Probation Office	Harold Flaigle	Maurice Mowrey John Eisenbart Backup: M. Studemine

Department Budget Coordinators
1992/93 Budget

Page 2

<u>DEPARTMENT/DIVISION</u>	<u>DIRECTOR</u>	<u>BUDGET COORDINATOR</u>
Park	Frank Smith	Pat Schwartz Backup: M. Daniels
Planning	Marvin Krout	Delia Lopez Backup: R. Eubanks
Police	Rick Stone	Chuck Rummery Backup: M. Watson
Public Works Energy	Steve Lackey	Gail Williams Joe Pajor
Water & Water Pollution Control	David Warren	Bret Weingart

Department of Finance
Financial Planning and Research
March 22, 1991

CITY OF WICHITA 1992/93 ANNUAL BUDGET

Unfunded Enhanced Services Requests

GENERAL FUND		1992
Municipal Court		
	Pro tem fee (increase)	2,000
	Preprinted forms/office supplies	19,000
	Additional terminals	2,200
Police		
	Additional court overtime	254,560
	Additional shift differential	10,380
Library		
	Book security system	50,890
Public Works		
	Administrative secretary	32,020
	Small project design	3,370
	Maintenance worker	17,530
	Bridge maintenance Engineer and equipment	53,130
	Equipment	1,890
	Tank monitoring system	8,850
	Administrative Aide II	29,190
	Seasonal mechanical equipment operator	16,450
	Maintenance worker and equipment	20,960
	Aerial bucket units	89,870
	Electricity	21,000
	Maintenance materials	19,750
	KG&E/SW Bell fee for attaching to poles	7,000
	Traffic signal poles	10,800
	Private lot clean-up	28,650
	Radio replacement	2,400
	Night arterial sweeping crew	271,980
	Vacuum street sweepers	25,000
	Radio replacement	2,400
	Electronic measuring device	1,400
	Medial mowing crew	28,760
	Kellogg/Mid-Continent maintenance	76,000
	Kellogg & Ridge Road irrigation system	2,600
Community Health (City share only)		
	Animal control officer	22,390
Park		
	Super cabs in lieu of standard cabs	8,000
	Part time janitor to full time	11,820
	Administrative Aide II	28,800
	Commodities budget	4,100
	Linwood Park fire damage	10,000
	Refrigerant recovery recycling system	5,000
	Aerobics and exercise equipment	7,000
TOTAL GENERAL FUND		1,207,140
OTHER FUNDS		
Golf Courses		
	Irrigation at Pawnee Prairie	7,200
	Personal services	51,000
Water		
	Office redesign and carpet	52,760
	Laser printer	4,200
Sewer		
	Flow measurement option on auto sampler	5,000
	Gas detector for pretreatment staff	2,100
	Inflow and infiltration reduction program	39,550
	Superintendent field vehicle	13,460
	Magnetic cable locator	1,710
TOTAL OTHER FUNDS		176,980

DESCRIPTION OF FUNDS AND SUMMARY OF SIGNIFICANT BUDGETING/ACCOUNTING POLICIES

DESCRIPTION OF FUNDS

The accounts of the City are organized on the basis of funds and groups of accounts, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. The various funds are grouped by type in the financial statements. The types of funds maintained by the City are as follows:

GOVERNMENTAL FUNDS

General Fund. The General Fund is the principal fund of the City which accounts for all financial transactions not accounted for in other funds. The majority of current operating expenditures of the City other than proprietary fund activities are financed through revenues received by the General Fund.

Special Revenue Funds. These funds are used to account for revenues derived from specific taxes, governmental grants or other revenue sources which are designated to finance particular functions or activities of the City. The City maintains a separate Special Revenue Fund for each Federal or State grant program.

Debt Service Fund. The Bond and Interest Fund is used to account for the payment of principal and interest on the City's general obligation bonds which are recorded in the general long-term debts group of accounts. Revenues for this purpose include ad valorem property taxes, special assessment taxes, investment interest income and City Hall parking lot revenues.

Capital Project Funds. The Capital Project Funds account for capital improvements (except for those financed by proprietary funds) which are financed from the City's general obligation bond issues, special assessments, certain Federal grants and other specific receipts.

PROPRIETARY FUNDS

Enterprise Funds. Enterprise Funds account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the City is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The acquisition, maintenance and improvement of the physical plant facilities required to provide these goods and services are financed from existing cash resources, the issuance of bonds (revenue or general obligation), Federal grants and other City funds.

Internal Service Funds. Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies for the City and other governmental units, on a cost reimbursement basis.

FIDUCIARY FUNDS

Trust and Agency Funds. Trust and Agency Funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, other governmental units and other funds. These include Expendable and Pension Trust Funds and Agency Funds.

ACCOUNT GROUPS

General Fixed Assets Account Group. This group of accounts is established to account for all fixed assets of the City, other than those accounted for in the proprietary funds.

General Long-Term Debt Account Group. This group of accounts is established to account for all long-term debt of the City, except that accounted for in the proprietary funds. Under the statutes of the State of Kansas, debt issued to finance special assessment project's constitutes a general obligation of the City. Therefore, this debt is recorded in the General Long-Term Debt Account Group and is serviced through the Debt Service Fund. The City does not issue special assessment bonds.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity. For financial reporting purposes the City includes financial information for the appointive boards and commissions that are controlled by or dependent on the City. Control or dependence is determined on the basis of oversight responsibility, budget adoption, taxing authority, funding and appointment of respective governing boards. The boards and commissions which are appointed by the elected City officials, accountable for fiscal matters related thereto and for which the City provides accounting services include:

Art Museum
Library Board
Metropolitan Transit Authority

Wichita Airport Authority Board
Board of Park Commissioners
Board of Housing Commissioners

The financial activities of these boards and commissions are reflected in the special revenue, capital project, enterprise and expendable trust funds as appropriate.

Basis of Accounting. The accrual basis of accounting is used for all funds except the governmental fund types, Expendable Trust Funds and Agency Funds which use the modified accrual basis of accounting. Modifications in such method from the accrual basis are as follows:

- (1) Revenues are recognized when they become both measurable and available to finance expenditures of the current period. Revenues received prior to their normal time of receipt are recorded as deferred revenues.
- (2) Disbursements for the purchases of capital assets providing future benefits are considered expenditures and are accounted for in the General fixed Assets Account Group. Appropriations for capital

projects are carried forward until such time as the project is completed or terminated.

- (3) Interest on general long-term indebtedness is not accrued but is recorded as an expenditure on its due date.

Budgetary Control. Applicable Kansas statutes require that annual budgets be legally adopted for all funds (including proprietary funds) unless exempted by a specific statute. Specific funds exempted from legally adopted budgets are all Federal and State Assistance Funds, all Capital Project Funds, Metropolitan Transit Authority Fund, Wichita Airport Authority Fund, Golf Course System Fund and all Trust and Agency Funds. Controls over spending in funds which are not subject to legal budgets are maintained by the use of internal spending limits established by management. For budgeting, revenues are recognized when they become both measurable and available to finance expenditures of the current period except for special assessments of the Bond and interest Fund which are recognized on the cash basis.

Applicable Kansas statutes require the use of an encumbrance system as a management control technique to assist in controlling expenditures. Encumbrances of the budgeted governmental fund types, representing purchase orders, contracts and other commitments, are reported as a charge to the current year budget. For budget purposes, unencumbered cash balances are determined by deducting liabilities and encumbrances from cash and receivables susceptible to accrual.

The statutes provide for the following sequence and timetable in adoption of budgets:

- (1) Preparation of budget for the succeeding calendar year on or before August 1 of each year.
- (2) Publication of proposed budget on or before August 5 of each year.
- (3) A minimum of ten days notice of public hearing, published in local newspaper, on or before August 15 of each year.
- (4) Adoption of final budget on or before August 25 of each year.

Kansas statutes permit transferring budgeted amounts from one object of purpose to another within the same fund; however, such statutes prohibit creating expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. All unencumbered appropriations lapse at the end of the year, except for capital project funds which are carried forward until such time as the project is completed or terminated. Kansas statutes permit original budgets to be increased for previously unbudgeted increases in revenue other than as valorem property taxes. The City must first publish a notice of hearing to amend the budget. Ten days after publication, a public hearing is held and the governing body may amend the budget at that time.

Additional information regarding funds and budgetary accounting policies may be found in the City of Wichita's Comprehensive Annual Financial Report prepared by the City Controller's Office.

CITY OF WICHITA 1992 / 93 ANNUAL BUDGET

DESCRIPTION OF REVENUE SOURCES

Administrative Charges

Reimbursements to the General Fund for the indirect costs incurred against General Fund budgets for the indirect support of departments and operations funded outside the central administrative divisions. (Administrative Procedure.)

Ad Valorem Property Taxes

Taxes levied against the assessed valuation of taxable real and personal intangible property in the County. The tax rate is expressed in "mills" per \$1 of the assessed valuation of the property, and is equal to \$1 per \$1,000 of assessed valuation. Currently, Kansas Statutes set the assessment of real estate and tangible personal property at thirty percent (30%) of its true market value. As mandated by the Kansas Legislature, reappraisal currently underway will establish a new assessment percentage on the various types and classes of property effective January 1, 1989. (K.S.A., Ch. 79, Articles 1-6a, 10, 14, 16-21, 23, 24, 26-29, 40, 45, 50; other chapters of K.S.A., particularly those applicable to the various political subdivisions, also deal with local tax levies.)

Alcoholic Liquor Tax

A tax on gross receipts from the sale of liquor at retail. (K.S.A., Ch. 79, Art. 4108.)

Bingo Tax

A three percent (3%) tax on gross revenues incurred by bingo parlors to be used for the purpose of enforcement and regulation. (K.S.A., 79-4704.)

Charges for Current Services and Sales

Revenue derived from all charges required for current services and sales such as the recording of legal instruments, the sale of certificates, examination fees, the sale of department division manuals, street cut repairs, and safety charges and sales, nursing fees, and other health charges and sales. (K.S.A., Ch. 12, Art. 7, Ch. 13, Arts. 9 and 14, Ch. 28, Art. 1, Ch. 65, Arts. 24, 708 and 737a; Code of the City of Wichita, Chapters 1.04.070, 2.08, 2.21, 2.24, 6.04, 7.12, 10.20.050, 11.68, 19.08.030, 21.04.040, 22.04.220, and 28.04.210.)

Dealers' Stamp Tax

Taxes paid on new and used automobiles by dealers in lieu of ad valorem taxation on automobile dealers vehicle inventory. (K.S.A., Ch. 79, Art. 10.)

Delinquent Tangible Property Taxes

Ad Valorem property taxes collected from pervious tax years. (K.S.A., Ch. 79, Art. 2004 and 2004a.)

CITY OF WICHITA 1992 / 93 ANNUAL BUDGET

DESCRIPTION OF REVENUE SOURCES - Continued

Federal and State Grants and Contributions

Revenue received from the Federal and State governments for assistance in programs such as Low Cost Housing, youth programs, health related programs, or other Federal and State supported projects. (Administrative Agreement.)

Fines and Penalties

Revenue derived from Municipal Court fines, forfeits, and penalties. (K.S.A., Ch. 13, Art. 617; Code of the City of Wichita, Title 4, Intoxicating Liquor; Title 5, Public Safety Morals; Title 11, Traffic.)

Franchise Fees

An annual fee paid for by Arkla Gas Co., KPL, KG&E, Southwestern Bell, Multimedia Cablevision, Wichita Water Utility, and MTA for the privilege of doing business in the municipality. (K.S.A., Ch. 12, Art. 20; Code of the City of Wichita -- Franchises.)

Gasoline Tax

A tax on the use, sale, or delivery of all motor-vehicle fuels used, sold, or delivered in this State for any purpose whatsoever. Taxation rates are set by a formula established by the Director of Taxation. (K.S.A., Ch. 79, Arts. 3408 and 3425.)

Interest Earnings

Revenue derived from the proper management of the City's assets through investment of public funds being held until expended or distributed to other units of government. (Code of the City of Wichita, Section 2.18.030; Administrative Procedure.)

Intergovernmental Revenue

Revenue derived from payments to the municipality by other public governments. (K.S.A., Chapters 12, 68, and 79; Administrative Agreements.)

Licenses

Revenue derived from the issuance of a legal permission by the City of Wichita, which authorizes a person to operate a business or occupation in the municipality. The regulation is based on the police power of protecting the public safety, health, and general welfare. (Code of the City of Wichita, Titles 3-4, 7, 10, 16, 18-19, 21-22, 24-26 and Chapters 3.02 and 3.04.)

Local Sales Tax

A one percent (1%) tax approved by the voters of the community in July 1985, levied on gross retail sales in Sedgwick County in addition to the four and one-quarter percent (4.25%) tax levied by the State of Kansas. (K.S.A., Ch. 12, Art. 1.)

CITY OF WICHITA 1992 / 93 ANNUAL BUDGET

DESCRIPTION OF REVENUE SOURCES - Continued

Motor Vehicle Tax

A tax collected by the County on all motor vehicles that are not subject to property or ad valorem taxes, such as passenger cars, pick-up trucks, and motorcycles. (K.S.A., Ch. 79, Art. 51.)

Payment in-Lieu-of Taxes

Revenue derived from the issuance of a legal permission by the City of Wichita authorizing certain work to be performed on a particular project. (Code of the City of Wichita, Chapters 10.08, 10.12, 10.24, 10.20, 14, 16.04, 16.08, 17.08, 18.04, 18.04.065, 18.08, 18.12, 18.24, 18.28, 19.08, 21.04, 22.04, 22.08, 24.04, 26.04, 26.04.100., and page 30, Uniform Building Code, 1979 edition.)

Rental Income

Revenue derived from the rental of City facilities such as City Hall Cafeteria and Parking Garage, Century II Concert Hall, Omnisphere, Lawrence-Dumont Stadium, Expo Hall, and Building services. (K.S.A., Ch. 12, ART. 21 and 631c; Code of the City of Wichita, chapters 2.21, 7.08, 9.20, 16.04, 16.16, 17.12; Charter Ordinance No. 13, Code of the City of Wichita; Administrative Procedure.)

Special Assessments

Charges which the local government makes to pay for a specific service or project such as streets, sewers, curbs, and gutters which benefit a particular piece of real estate. these charges are assessed on the basis of the square footage of the lot, against the value of the lot, or on the basis of both lot square footage and value. (K.S.A., Ch. 13, Art. 9; Code of the City of Wichita, Ch. 2.24.)

Transient Guest Tax

A five percent (5%) tax upon the gross receipts paid by guests in any hotel, motel, or tourist courts located in the incorporated territory of the City of Wichita. (K.S.A., Ch. 12, Arts. 1693 and 1694; and, Charter Ordinance No. 83, Code of the City of Wichita)

User Fees

Revenue derived from payments made by the general public for the purpose of utilizing goods and services such as entry fees, Park Department charges, class registrations, tenant rental, and concessions. (Code of the City of Wichita, Title 9.)

CITY OF WICHITA -- ORGANIZATION CHART





